

**HB**

**36**

<TARGET><BILL>HB 36</BILL><SUBJECT>HB  
36</SUBJECT><COMM>HL&C30</COMM></TARGET>

ALASKA STATE LEGISLATURE



REPRESENTATIVE LES GARA

DATE: February 28, 2017  
TO: Representative Kito  
FROM: Representative Les Gara  
RE: Hearing Request for House Bill 36

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I respectfully request that House Bill 36, the "Fair Contribution by High Profit Business Act," be scheduled for a hearing in the House Labor & Commerce Committee. Please feel free to contact me, or my aide Laura Chartier, with questions or thoughts at 465-2647.

Attached you will find a background packet for HB 36. This includes the current version of the bill, a sponsor statement, a sectional analysis, and a brief summary of changes.

Thank you for your consideration.

A handwritten signature in black ink, appearing to read "Les Gara", with a long horizontal flourish extending to the right.

Rep. Les Gara

# ALASKA STATE LEGISLATURE



REPRESENTATIVE LES GARA

## Sponsor Statement

### **HB 36: Fair Contribution by High Profit Businesses Act**

Businesses of all forms benefit from state expenditures on roads, education, and other services. Currently, however, an estimated 9,000 S-corporations pay no corporate tax in Alaska. This bill seeks to close that exemption, and recognizes that a company should not be exempted from a business tax based solely on the form the business takes.

HB 36 applies only to businesses not already subject to Alaska's corporate tax. It applies only to corporations and other businesses (if not already covered by Alaska's corporate tax) if they earn more than \$200,000 in profits in a tax year, and then, only on the profits above \$200,000 in that year. This bill seeks to exempt smaller companies with lower profits; only high-profit businesses would pay taxes under HB 36.

In addition, this bill ensures that all oil companies are taxed in the same manner, regardless of whether they are C-corporations or S-Corporations. Under HB 36, oil companies that are not already subject to the corporate tax will be taxed at the same rate and in the same manner as the current corporate tax for oil companies that are C-corporations.

To avoid double taxation, income taxed under HB 36 will be exempted from a state individual income tax, should one be adopted. Just as under the existing corporate tax rule, any other business taxes paid by a business are deductible under HB 36.

For non-oil and gas companies, the tax rate under this bill is lower than the tax rate under Alaska's existing corporate tax. Under the current corporate tax, a 9.4% tax on profits is charged to C-corporations on income above \$222,000, with lower rates at lower profit levels. Under HB 36, the first \$200,000 in profits is not taxed. The tax rate is 5% of profits for \$200,000 - \$500,000 in profits, and 7.5% for profits between \$500,000 and \$1 million. Only above \$1 million in profits does the top tax rate of 9.4% under the corporate tax law apply to a company's profits under HB 36.

We live in a new Alaska, where we cannot count on \$110 to \$130 per barrel oil to pay for a capital budget and state services. Profitable businesses should chip in a fair amount to help fund public services. This tax payment will be deductible from federal taxes, so in reality, a taxpayer will pay roughly one third less than the rate set by this bill. The effective top rate therefore becomes roughly 6% and not 9.4%.

Taxes that are unfair should not be passed. Highly profitable businesses that benefit from the services the state pays for should be willing to contribute towards the schools, roads, and infrastructure Alaskans need to maintain a good quality of life.

# ALASKA STATE LEGISLATURE



REPRESENTATIVE LES GARA

## **Brief Explanation of Changes: HB 36 Sponsor Substitute**

Several changes were made between version J of HB 36 (introduced 1/18/17) and version I (introduced 2/27/17).

The title has been changed to the "Fair Contribution by High Profit Businesses Act."

The current version, version I, now ensures that all oil companies across the state will be taxed in same manner and at the same rate, regardless of the business type.

The taxable income scale has been updated to a higher minimum profit level.

In version J, taxes under HB 36 would have applied to individual owners/shareholders. In version I, the tax under HB 36 applies to a business entity itself. In keeping with this change, version I maintains the income tax credit system already in place, and removes the repeal of the income tax credit that was contained in version J.

Version I directs the Department of Revenue to adopt regulations for the implementation of the bill.

# LEGAL SERVICES

DIVISION OF LEGAL AND RESEARCH SERVICES  
LEGISLATIVE AFFAIRS AGENCY  
STATE OF ALASKA

(907) 465-3867 or 465-2450  
FAX (907) 465-2029  
Mail Stop 3101


State Capitol  
Juneau, Alaska 99801-1182  
Deliveries to: 129 6th St., Rm. 329

## MEMORANDUM

March 30, 2017

**SUBJECT:** Sectional Summary of CSSH B 36( )  
(Work Order No. 30-LS0148E)

**TO:** Representative Les Gara  
Attn: Laura Chartier

**FROM:** Emily Nauman   
Legislative Counsel

You have requested a sectional summary of the above-described bill. As a preliminary matter, note that a sectional summary of a bill should not be considered an authoritative interpretation of the bill -- the bill itself is the best statement of its contents. If you would like an interpretation of the bill as it may apply to a particular set of circumstances, please advise.

Section 1 gives a short title to the bill.

Section 2 requires a person engaged in the production of oil or gas from a lease or property in the state or engaged in the transportation of oil and gas by pipeline in the state to pay income tax under AS 43.20.011(c) (the existing corporate income tax statute, currently only taxing C corporations).

Section 3 amends AS 43.20.012(a) to specify that AS 43.20 does not apply to a public corporation. Removes the tax exemptions for certain qualified small businesses and income received by a regional association or nonprofit association from the sale of salmon or salmon eggs under AS 16.10.450 or from a cost recovery fishery.

Section 4 establishes a new tax on the income of sole proprietorships, partnerships, limited liability companies, and S corporations. Requires the Department of Revenue to adopt regulations to implement the tax. Excludes certain income from taxable income for the purpose of an individual income tax, if an individual income tax is enacted.

Section 5 repeals AS 43.20.012(c) and AS 43.20.012(d) (both related to the tax exemptions for certain qualified small businesses).

Section 6 provides applicability language.

Section 7 gives the bill an effective date.

ELN:dls  
17-282.dls

**CS FOR SPONSOR SUBSTITUTE FOR HOUSE BILL NO. 36( )**

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTIETH LEGISLATURE - FIRST SESSION

**BY**

**Offered:**

**Referred:**

**Sponsor(s): REPRESENTATIVE GARA**

**A BILL**

**FOR AN ACT ENTITLED**

1 **"An Act bearing the short title of the 'Fair Contribution by High Profit Businesses Act';**  
 2 **requiring certain persons in the business of oil and gas production or transportation to**  
 3 **pay income tax; establishing a tax on the income of a sole proprietorship, partnership,**  
 4 **limited liability company, or S corporation; relating to exemptions from the tax on**  
 5 **corporations; and providing for an effective date."**

6 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

7 \* **Section 1.** The uncodified law of the State of Alaska is amended by adding a new section  
8 to read:

9 SHORT TITLE. This Act may be known as the Fair Contribution by High Profit  
10 Businesses Act.

11 \* **Sec. 2.** AS 43.20.011(e) is amended to read:

12 (e) There is imposed for each taxable year upon the entire taxable income of  
13 every person engaged in the production of oil or gas from a lease or property in

this state, person engaged in the transportation of oil or gas by pipeline in this state, or corporation derived from sources within the state a tax computed as follows:

If the taxable income is	Then the tax is:
Less than \$25,000	zero
\$25,000 but less than \$49,000	2 percent of the taxable income over \$25,000
\$49,000 but less than \$74,000	\$480 plus 3 percent of the taxable income over \$49,000
\$74,000 but less than \$99,000	\$1,230 plus 4 percent of the taxable income over \$74,000
\$99,000 but less than \$124,000	\$2,230 plus 5 percent of the taxable income over \$99,000
\$124,000 but less than \$148,000	\$3,480 plus 6 percent of the taxable income over \$124,000
\$148,000 but less than \$173,000	\$4,920 plus 7 percent of the taxable income over \$148,000
\$173,000 but less than \$198,000	\$6,670 plus 8 percent of the taxable income over \$173,000
\$198,000 but less than \$222,000	\$8,670 plus 9 percent of the taxable income over \$198,000
\$222,000 or more	\$10,830 plus 9.4 percent of the taxable income over \$222,000.

\* Sec. 3. AS 43.20.012(a) is amended to read:

(a) The tax imposed by this chapter does not apply to a public corporation, as defined in AS 45.77.020

[(1) APPLY TO AN INDIVIDUAL;

(2) APPLY TO A FIDUCIARY;

(3) FOR A TAX YEAR BEGINNING AFTER DECEMBER 31, 2012, APPLY TO AN ALASKA CORPORATION THAT IS A QUALIFIED SMALL BUSINESS AND THAT MEETS THE ACTIVE BUSINESS REQUIREMENT IN 26 U.S.C. 1202(e) AS THAT SUBSECTION READ ON JANUARY 1, 2012; OR

1 (4) FOR A TAX YEAR BEGINNING AFTER JUNE 30, 2007,  
 2 APPLY TO THE INCOME RECEIVED BY A REGIONAL ASSOCIATION  
 3 QUALIFIED UNDER AS 16.10.380 OR NONPROFIT CORPORATION HOLDING  
 4 A HATCHERY PERMIT UNDER AS 16.10.400 FROM THE SALE OF SALMON  
 5 OR SALMON EGGS UNDER AS 16.10.450 OR FROM A COST RECOVERY  
 6 FISHERY UNDER AS 16.10.455].

7 \* **Sec. 4.** AS 43.20 is amended by adding a new section to read:

8 **Sec. 43.20.019. Tax on a qualified entity.** (a) For each calendar year, a  
 9 qualified entity shall pay a tax on the qualified entity's taxable income derived from  
 10 sources within the state, as follows:

11 If the taxable income is	Then the tax is:
12 Less than \$200,000	zero
13 \$200,000 but less than \$500,000	5 percent of the taxable income over 14 \$200,000
15 \$500,000 but less than \$1,000,000	\$15,000 plus 7.5 percent of the taxable 16 income over \$500,000
17 \$1,000,000 or more	\$52,500 plus 9.4 percent of the taxable 18 income over \$1,000,000.

19 (b) The net income of an entity established under 43 U.S.C. 1601 et seq.  
 20 (Alaska Native Claims Settlement Act) is exempt from the tax imposed under this  
 21 section.

22 (c) The department shall adopt regulations to implement this section,  
 23 including regulations

24 (1) governing the distributive share of partnership income, or a gain,  
 25 loss, or deduction attributable to a nonresident partner;

26 (2) governing the pro rata share of S corporation income, or a gain,  
 27 loss, or deduction attributable to a nonresident S corporation shareholder;

28 (3) to prevent the double taxation of income of an entity wholly or  
 29 partially owned by another entity; and

30 (4) requiring a taxpayer to file a return stating the amount of the tax due  
 31 under this section.

1 (d) A taxpayer who has income from business activity that is taxable both  
2 inside and outside the state or income from other sources both inside and outside the  
3 state shall allocate and apportion net income as provided in AS 43.19 (Multistate Tax  
4 Compact), or as provided by this chapter.

5 (e) Income on which tax is paid under this section shall be excluded from  
6 income for purposes of an individual income tax, if an individual income tax is  
7 imposed under state law. For purposes of this subsection, income on which there is a  
8 zero tax rate under this section shall be included in income for purposes of an  
9 individual income tax.

10 (f) In this section, "qualified entity" means a sole proprietorship, partnership,  
11 limited liability company, or entity that has elected to file federal returns under 26  
12 U.S.C. 1361 - 1379 (Internal Revenue Code) but does not include an entity engaged in  
13 the production of oil or gas from a lease or property in the state or engaged in the  
14 transportation of oil or gas by pipeline in the state.

15 \* **Sec. 5.** AS 43.20.012(c) and 43.20.012(d) are repealed.

16 \* **Sec. 6.** The uncodified law of the State of Alaska is amended by adding a new section to  
17 read:

18 **APPLICABILITY.** (a) AS 43.20.011(e), as amended by sec. 2 of this Act, applies to a  
19 corporation or person engaged in the production of oil or gas from a lease or property in the  
20 state, or engaged in the transportation of oil or gas by pipeline in the state, filing a return for  
21 taxable year commencing after the effective date of sec. 2 of this Act.

22 (b) AS 43.20.019, added by sec. 4 of this Act, applies to a qualified entity filing a  
23 return for a taxable year commencing after the effective date of sec. 4 of this Act. In this  
24 section, "qualified entity" has the meaning given in AS 43.20.019.

25 \* **Sec. 7.** This Act takes effect December 31, 2018.

# ALASKA STATE LEGISLATURE



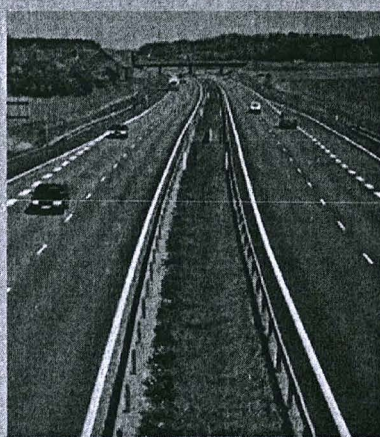
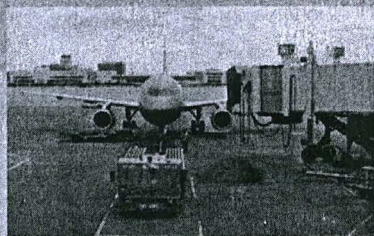
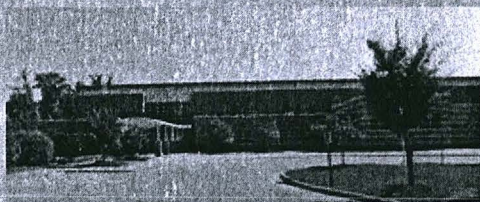
REPRESENTATIVE LES GARA

## Side-by-side Comparison: Existing Corporate Tax (Sec. 43.20.011) and HB 36 Tax

	Under existing corporate tax	Under HB 36 (non c-corps)
<i>If the taxable income is:</i>	<i>Then the tax is:</i>	<i>Then the tax is:</i>
Less than \$25,000	zero	zero
\$25,000 but less than \$49,000	<b>2 percent</b> of the taxable income over \$25,000	zero
\$49,000 but less than \$74,000	\$480 plus <b>3 percent</b> of the taxable income over \$49,000	zero
\$74,000 but less than \$99,000	\$1,230 plus <b>4 percent</b> of the taxable income over \$74,000	zero
\$99,000 but less than \$124,000	\$2,230 plus <b>5 percent</b> of the taxable income over \$99,000	zero
\$124,000 but less than \$148,000	\$3,480 plus <b>6 percent</b> of the taxable income over \$124,000	zero
\$148,000 but less than \$173,000	\$4,920 plus <b>7 percent</b> of the taxable income over \$148,000	zero
\$173,000 but less than \$198,000	\$6,670 plus <b>8 percent</b> of the taxable income over \$173,000	zero
\$198,000 but less than \$200,000	\$8,670 plus <b>9 percent</b> of the taxable income over \$198,000	zero
\$200,000 but less than \$222,000	\$8,670 plus <b>9 percent</b> of the taxable income over \$198,000	<b>5 percent</b> of the taxable income over \$200,000
\$222,000 but less than \$500,000	\$10,830 plus <b>9.4 percent</b> of the taxable income over \$222,000	<b>5 percent</b> of the taxable income over \$200,000
\$500,000 but less than \$1,000,000	\$10,830 plus <b>9.4 percent</b> of the taxable income over \$222,000	\$15,000 plus <b>7.5 percent</b> of the taxable income over \$500,000
\$1,000,000 or more	\$10,830 plus <b>9.4 percent</b> of the taxable income over \$222,000	\$52,500 plus <b>9.4 percent</b> of the taxable income over \$1,000,000

# HB 36: Fair Contribution by High Profit Businesses Act

## Fairness—Contributing Back



## Fairness—Contributing Back

- A trained workforce (public schools)
- Roads
- Ports
- Airports
- Job training
- State-funded energy project & tax relief to help energy projects (e.g. Cook Inlet foregone natural gas taxes)
- Moral benefits: knowing seniors, children, disabled Alaskans, and others are treated with dignity

## Number of Corporations That Pay No Tax

- 9,000 S-Corporations
- Up to 45,000 Additional Companies

## Number of Non-Corporate Businesses That Pay Tax

- Zero

## Number of Corporations That Do Pay Tax

- Roughly 9,000 c-corporations

## Types of Businesses That Do Not Pay Tax

- S-corporations
- LLCs
- Partnerships
- Sole proprietorships

Why?

Most businesses are exempt  
from the current corporate tax,  
which covers C-corps

## Why?

- All other businesses used to pay tax until Alaska's income tax was repealed in 1980
- Business income for non-corporations was previously taxed under the personal income tax, through the individual owner's tax returns
- Non c-corps have not paid any taxes (other than the \$50 business licensing fee) since 1980

## Examples of Businesses That Pay No Tax Under Current Law



## Examples of Businesses That Pay No Tax Under Current Law

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DOR does not reveal those names under current confidentiality provisions

## HB 36 Seeks to Impose a Tax Only on Fairly Profitable Businesses

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- If passed, HB 36 will impose a tax only on business income over \$200,000.
- Less profitable businesses will remain fully exempted from any business tax under HB 36.
- Should the \$200,000 exemption be changed? A policy call.

## HB 36 Seeks to Impose a Tax Only on Fairly Profitable Businesses

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- This bill would only cover businesses not covered by the current corporate tax
  
- This bill would **NOT** tax Alaska Native Corporations
  - All or most are subject to current corporate tax

## HB 36 Seeks to Impose a Tax Only on Fairly Profitable Businesses

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Tax would be lower on most businesses under this bill than under current law

	Under existing corporate tax	Under HB 36 (non c-corps)
If the taxable income is:	Then the tax is:	Then the tax is:
Less than \$25,000	zero	zero
\$25,000 but less than \$49,000	2 percent of the taxable income over \$25,000	zero
\$49,000 but less than \$74,000	\$480 plus 3 percent of the taxable income over \$49,000	zero
\$74,000 but less than \$99,000	\$1,230 plus 4 percent of the taxable income over \$74,000	zero
\$99,000 but less than \$124,000	\$2,230 plus 5 percent of the taxable income over \$99,000	zero
\$124,000 but less than \$148,000	\$3,480 plus 6 percent of the taxable income over \$124,000	zero
\$148,000 but less than \$173,000	\$4,920 plus 7 percent of the taxable income over \$148,000	zero
\$173,000 but less than \$198,000	\$6,670 plus 8 percent of the taxable income over \$173,000	zero
\$198,000 but less than \$200,000	\$8,670 plus 9 percent of the taxable income over \$198,000	zero
\$200,000 but less than \$222,000	\$8,670 plus 9 percent of the taxable income over \$198,000	5 percent of the taxable income over \$200,000
\$222,000 but less than \$500,000	\$10,830 plus 9.4 percent of the taxable income over \$222,000	5 percent of the taxable income over \$200,000
\$500,000 but less than \$1,000,000	\$10,830 plus 9.4 percent of the taxable income over \$222,000	\$15,000 plus 7.5 percent of the taxable income over \$500,000
\$1,000,000 or more	\$10,830 plus 9.4 percent of the taxable income over \$222,000	\$52,500 plus 9.4 percent of the taxable income over \$1,000,000

## Effective Tax Rate is Lower

- Tax payments are deductible from federal income tax, so the effective payment may possibly be 20-39% lower.

## Alaska has a Separate Law for Oil and Gas Companies

- Income is based on worldwide apportionment
- For non c-corporations currently exempted from the oil and gas corporate tax, this bill places them under the same structure as existing law

## How is Taxable Income Defined?

- Same as under current corporate tax law

### **Sec. 43.20.011. Tax on corporations.**

(e) There is imposed for each taxable year upon the entire taxable income of every corporation derived from sources within the state a tax computed as follows...

## How is Taxable Income Defined?

- To minimize the costs of administration, tax is placed on the business and not the individual owners
- Business will apportion taxes based on ownership shares, so that each owner does not have to hire their own accountant

## 2016—2018 Corporate Taxes (Existing Law/Forecast)

### Corporate Income Tax

2016 (Actual) -- \$90.2 Million

2017 -- \$123.4 Million

2018 -- \$139.3 Million

### Oil & Gas Corporate Income Tax

2016 -- \$-58.8 Million

2017 -- \$96.4 Million

2018 -- \$235.4 Million

Source: Fall 2016 Revenue Sources Book

## Why Not Cover Just S-Corps and LLCs?

- Not logical to tax a highly profitable law firm, doctor's office, retail store, transportation company, etc., if it is an s-corp but exempt it if it is a professional corp, partnership, or other business type
- Business should be taxed on profitability; should not encourage companies to avoid tax by changing their form
- That's one reason all businesses that earn over \$200,000 in net profits are treated the same under this bill

## Avoiding Double Taxation

- Any income taxed under this bill is specifically exempted from a personal income tax if one is adopted
- Modeled as much as possible under current corporate tax statute to prevent the need for new definitions
- Current c-corp law allows other taxes a company pays to be deducted from the corporate tax; same rule applies under this bill

## Technical Issues

- Provision to avoid double taxation if one taxed business owns another taxed business.
  - One tax will be levied, NOT two

## Chipping In Together

- \$2.8 billion deficit
- Almost no capital budget
- Over \$1 billion in OUTSTANDING state university deferred maintenance costs
- Schools – needed
- Roads – needed
- Energy projects – needed
- Infrastructure – needed
- Rural sanitation – needed
- Police, troopers, prosecutors – needed

# ALASKA STATE LEGISLATURE



REPRESENTATIVE LES GARA

## **Brief Explanation of Changes: HB 36**

Several changes were made between HB 36 version I (introduced 2/27/17) and the most recent version, CS version E.

The taxable income scale in Section 4 (version E) has been changed to a minimum income level of \$200,000 before the tax under HB 36 would apply.

In Section 4, provision (d) has been added to specify that income shall be apportioned as provided in the Multistate Tax Compact, or by this chapter.

Section 4 (e) notes that income on which tax is paid under HB 36 shall be excluded from income for purposes of an individual income tax should one be imposed under state law.

# Fiscal Note

State of Alaska  
2017 Legislative Session

Bill Version: HB 36  
Fiscal Note Number: \_\_\_\_\_  
( ) Publish Date: \_\_\_\_\_

Identifier: HB036-DOR-TAX-03-24-17  
Title: TAX: INCOME FROM NON C CORP ENTITIES  
Sponsor: GARA  
Requester: (H) Labor & Commerce

Department: Department of Revenue  
Appropriation: Taxation and Treasury  
Allocation: Tax Division  
OMB Component Number: 2476

**Expenditures/Revenues**

Note: Amounts do not include inflation unless otherwise noted below. (Thousands of Dollars)

	FY2018	Included in	Out-Year Cost Estimates				
	Appropriation Requested	Governor's FY2018 Request	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<b>OPERATING EXPENDITURES</b>	<b>FY 2018</b>	<b>FY 2018</b>					
Personal Services			2,350.0	2,350.0	2,350.0	2,350.0	2,350.0
Travel							
Services			500.0	500.0	500.0	500.0	500.0
Commodities			50.0	50.0	50.0	50.0	50.0
Capital Outlay							
Grants & Benefits							
Miscellaneous							
<b>Total Operating</b>	<b>0.0</b>	<b>0.0</b>	<b>2,900.0</b>	<b>2,900.0</b>	<b>2,900.0</b>	<b>2,900.0</b>	<b>2,900.0</b>

**Fund Source (Operating Only)**

1004 Gen Fund (UGF)			2,900.0	2,900.0	2,900.0	2,900.0	2,900.0
<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>2,900.0</b>	<b>2,900.0</b>	<b>2,900.0</b>	<b>2,900.0</b>	<b>2,900.0</b>

**Positions**

Full-time			20.0	20.0	20.0	20.0	20.0
Part-time							
Temporary							

**Change in Revenues**

None			***	***	***	***	***
<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

**Estimated SUPPLEMENTAL (FY2017) cost:** 0.0 *(separate supplemental appropriation required)*  
*(discuss reasons and fund source(s) in analysis section)*

**Estimated CAPITAL (FY2018) cost:** 10,000.0 *(separate capital appropriation required)*  
*(discuss reasons and fund source(s) in analysis section)*

**ASSOCIATED REGULATIONS**

Does the bill direct, or will the bill result in, regulation changes adopted by your agency? **Yes**  
If yes, by what date are the regulations to be adopted, amended or repealed? **01/01/19**

**Why this fiscal note differs from previous version:**

Not applicable; initial version.

Prepared By:	Ken Alper, Director	Phone:	(907)465-8221
Division:	Tax Division	Date:	03/24/2017 05:00 PM
Approved By:	Jerry Burnett, Deputy Commissioner	Date:	03/24/17
Agency:	Department of Revenue		

## FISCAL NOTE ANALYSIS

STATE OF ALASKA  
2017 LEGISLATIVE SESSION

BILL NO. HB 36

### Analysis

#### Bill Language

This bill would make several changes to income taxation in Alaska. This bill would expand the reach of the existing corporate income tax structure. The current corporate rate structure would apply to all business entities engaged in qualifying oil and gas activity that are not individuals or public corporations. Additionally, this bill would create a new income tax with a different rate structure that applies to most business entities not engaged in qualifying oil and gas activity. These would include sole proprietorships, partnerships, limited liability companies, type-S corporations, and other entities not engaged in qualifying oil and gas activity. For businesses subject to this new tax, there is a zero rate for the first \$250,000 of Alaska taxable income, with the top rate of 9.4 percent applying to Alaska taxable income over \$1 million.

Currently, there are about 18,000 corporate income tax filers, of which about half are actual C-corporations that are currently subject to the Alaska corporate income tax. The other half are type-S corporations who file an information only return. These 9,000 S-Corps would be subject to this new tax. Additionally, according to the licensing database from the Department of Commerce, Community, and Economic Development, there are over 63,000 companies registered to do business in Alaska. Most likely the great bulk of these additional 45,000 companies (63,000 - 18,000) would have to file a tax return. Many of these are sole proprietors, and it is assumed that a great majority would fall below the \$250,000 minimum income threshold to owe a tax. The number of entities that would owe tax under this bill is unknown.

This bill would also repeal two exclusions in the existing corporate income tax: the exemption for qualifying small businesses and an exemption for certain income received by a qualified regional association or nonprofit hatchery from the sale of salmon eggs. This bill would take effect December 31, 2018. For tax purposes, we are assuming that 2018 income would not be impacted by this change, meaning the first estimated tax payments would be received after the first quarter of 2019.

#### Revenues

There would be an indeterminate positive revenue impact from this bill. The impact is indeterminate for several reasons, with the primary reason being that the Department does not collect information about income from qualifying entities upon which to base a revenue estimate. However, for comparison purposes, corporate income tax revenue from C-corporations is forecast ranging from \$260 million in FY 2019 to \$251 million in FY 2023 for oil and gas, and from \$143 million in FY 2019 to \$160 million in FY 2023 for non-oil and gas corporations. The additional revenue from this bill would likely be some fraction of those amounts.

#### Expenditures

The department believes it will need eight additional corporate income tax auditors, four additional tax technicians, plus eight other support staff to handle the increased work as a result of this legislation. This number would be reduced if sole proprietors and other zero-tax entities had a more abbreviated filing requirement. Services costs mostly include duplicated internal services including funds to support additional tax appeals before the Office of Administrative Hearings. In addition, it will require a substantial capital expense to update and program the Department's Tax Revenue Management System to add a major new tax, with associated programming, forms development, and testing, as well as to allow for processing of significantly more tax returns and payments.

#### Regulations

This bill would establish a new tax type and extend an existing tax type to additional business entities. Substantial regulations would be needed to properly define and apportion income from a source within the state. apportion income from a source within the state.

# ALASKA STATE LEGISLATURE



REPRESENTATIVE LES GARA

## **HB 36: Information on Business Taxes in Other States**

States which impose some form of business tax on non c-corporations, in addition to imposing a personal income tax\*:

Alabama  
Arkansas  
California  
Delaware  
Georgia  
Idaho  
Illinois  
Kentucky  
Louisiana  
Massachusetts  
Minnesota  
Mississippi  
Nebraska  
New Mexico  
New York  
North Carolina  
Ohio  
Oklahoma  
Oregon  
Rhode Island  
South Carolina  
Tennessee  
Vermont  
West Virginia  
Wisconsin

\*Information compiled from Legislative Research Services Report 17.100.

# LEGISLATIVE RESEARCH REPORT

FEBRUARY 9, 2004



REPORT NUMBER 04.131

## CORPORATE INCOME TAXATION IN ALASKA

PREPARED FOR REPRESENTATIVE LES GARA

BY CHERIE NIENHUIS, LEGISLATIVE ANALYST

You asked several questions about Alaska's corporate income tax. We provide answers to your questions in the order they were posed below.

***Do Subchapter S corporations and LLCs pay the state's corporate income tax? If not, are they exempted from all state taxation (apart from property taxes, license fees, etc.)?***

Neither Subchapter S corporations (hereinafter called S corporations) nor limited liability companies (LLCs) pay the Alaska corporate income tax under current law. Like that of most other states, Alaska income tax law incorporates provisions of the Internal Revenue Code that specifically exempt S corporations from federal corporate taxation, unless they elect to be taxed as C corporations.<sup>1</sup> Shareholders of S corporations who receive pass-through income from those corporations are taxed at the federal level, however, by way of the individual income tax. The same is true for limited liability companies, partnerships, and sole proprietorships—the various types of business entities also recognized in Alaska law. Other states typically tax the income of these business entities through individual income tax programs.

According to officials at the Alaska Department of Revenue (DOR), S corporations and limited liability companies pay the same taxes and fees as would any other unincorporated businesses in the state. There is no special tax applicable to these entities that is not also applicable to other types of business organizations.

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<sup>1</sup> In very basic terms, a Subchapter S corporation is a small domestic business corporation consisting of 75 or fewer shareholders with only one class of stock outstanding. A complete definition of the term "Subchapter S corporation" is found in I.R.C. § 1361. A corporation that meets these criteria and that elects the S corporation status has the all the limited liability rights of C corporations, but is taxed like a partnership (income is "passed through" to shareholders, who report the income on individual tax returns). When Congress added the S corporation designation to the Internal Revenue Code in 1958, one of the objectives was to minimize taxes as a factor in the selection of the form of business organization. The Internal Revenue Code defines a "C corporation" as any corporation except a Subchapter S corporation, I.R.C. § 1361(a)(2).

**List the 20 largest Subchapter S corporations. List the 10 largest limited liability companies. Alternatively, provide a list of all S corporations and limited liability companies.**

For tax year 2002, over 6,200 S corporations having a nexus with the state of Alaska filed information returns with the I.R.S. (989 of these are reported to be out-of-state corporations).<sup>2</sup> Limited liability companies, a relatively new type of business entity, must elect to be treated as either corporations or as partnerships for federal tax purposes. It is impossible, therefore, to determine from federal tax information how many LLCs exist and how much income they report. Sources at the Department of Community and Economic Development, however, report a total of 6,737 active limited liability companies registered with the state as of February 2004.

Pursuant to AS 43.05.230, the Department of Revenue is prohibited from disclosing certain information, including highly proprietary income tax information. Although we can obtain statistical information in an aggregated form, such as counts of business entities and totals of income and taxes paid, department officials cannot release lists of any type of corporation, nor can they specify which business entities are the largest.

**What rate of corporate income tax do companies pay at different revenue or income levels? That is, does the rate change depending upon revenue or income levels?**

Yes, the Alaska corporate income tax is graduated—that is, the rate of taxation changes with the amount of taxable income reported. Current law provides ten tax rates based on ten levels of taxable income, with incomes of \$90,000 or more taxed at the highest rate of 9.4%. Under this rate structure, corporations netting \$500,000 in taxable income, for example, would pay \$43,040 in corporate income tax to the state. Table 1 below shows the Alaska corporate income tax rate schedule, as provided at AS 43.20.011.

<b>Table 1: Alaska Corporate Income Tax Rate Schedule</b>				
<i>If your Alaska taxable income is:</i>				
<b>At least</b>	<b>But less than</b>	<b>Your Tax is</b>	<b>Plus</b>	<b>Of the Amount Over</b>
-0-	10,000	-0-	1%	-0-
10,000	20,000	100	2%	10,000
20,000	30,000	300	3%	20,000
30,000	40,000	600	4%	30,000
40,000	50,000	1,000	5%	40,000
50,000	60,000	1,500	6%	50,000
60,000	70,000	2,100	7%	60,000
70,000	80,000	2,800	8%	70,000
80,000	90,000	3,600	9%	80,000
90,000	or more	4,500	9.4%	90,000

**Source:** AS 43.20.011.

<sup>2</sup> Corporations or other business entities that have a presence in the state are considered to have a "nexus" with Alaska. Although they do not have to pay the federal corporate income tax, S corporations, limited liability companies, and partnerships must file what is called an "information return" with the I.R.S., which basically details the business entity income information for the tax year.

***Are Native corporations exempt from state taxation by any state or federal law?***

Although Native corporations may be exempt from taxation for other reasons (such as having a non-profit status), the mere fact that they are owned by Native shareholders does not exempt them from paying the state corporate income tax. That is not to say that there are no federal and/or state tax benefits offered specifically to Native organizations. For-profit Native corporations that meet the same criteria as other taxable corporations are nonetheless subject to the state corporate income tax.

***What is the best estimate of revenue from a 3% tax on all taxable business income exceeding \$200,000 annually, exempting fisheries related businesses and any businesses that already pay the state corporation income tax?***

Table 2 lists the types of business entities operating in the state, the number of each type, the aggregate amount of taxable income of each type, the taxable income of those reporting more than \$200,000 in earnings, and the amount of revenue a 3% flat tax on income over \$200,000 would generate.<sup>3</sup> **The revenue estimates shown in Table 2 should be regarded as maximums.** The tax revenue estimates would likely be adjusted downward by application of methods to account for apportionment of income, and tax revenues already captured through business affiliates.

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<sup>3</sup> Mike Williams, Auditor, DOR, provided information relative to this question, based on information returns filed by S corporations, limited liability companies, and partnerships, and on tax returns filed by sole proprietors with the I.R.S. in tax year 2002. Mr. Williams can be reached at (907) 269-6632.

**Table 2: Number of Filers, Income, and Estimated Annual Tax Revenue, by Business Entity Type, with 3% Flat Tax on Taxable Incomes Over \$200,000**

Internal Revenue Service Reported Information	Business Entity Type <sup>(a)</sup>			
	S Corporation	Partnership	Sole Proprietorship	Total, All Business Entity Types
<b>Total Filers, No Income Criteria</b>				
Number of Filers	6,210	2,981	53,956	63,147
Number of Filers with Positive Income	3,341	1,494	36,327	41,162
Total Positive Income Reported	\$ 399,227,529	\$ 265,077,331	\$ 707,833,190	\$ 1,372,138,050
<b>Filers with Income Greater than \$200,000</b>				
Number of Filers	440	205	421	1,066
Total Income, All Filers	\$ 272,064,342	\$ 220,919,569	\$ 142,018,820	\$ 635,002,731
Number of Fisheries Businesses	12	16	11	39
Total Income, Fisheries Businesses	\$ 3,674,051	\$ 60,566,528 <sup>(b)</sup>	\$ 2,827,540	\$ 67,068,119
Total Income Non Fisheries Filers	\$ 268,390,291	\$ 160,353,041	\$ 139,191,280	\$ 567,934,612
Total Taxable Income, Non Fisheries Filers <sup>(c)</sup>	\$ 180,390,291	\$ 119,353,041	\$ 54,991,280	\$ 354,734,612
Flat Tax of 3%	0.03	0.03	0.03	0.03
<b>Total Revenue Estimated with Application of Flat 3% Tax</b>	<b>\$ 5,411,709</b>	<b>\$ 3,580,591</b>	<b>\$ 1,649,738</b>	<b>\$ 10,642,038</b>
<p><b>Notes:</b> (a) Limited liability companies may elect to file as an S Corporation or as a partnership, and are, therefore, not reported separately. (b) Total income includes approximately \$50 million of partnership income already taxed through the state corporate income tax (the partnerships have corporate partners). (c) Total taxable income for only the portion of income greater than \$200,000 is calculated by subtracting the total number of filers multiplied by \$200,000, from total taxable income for non fisheries filers. For example, for S corporations, we multiplied 440 filers by \$200,000 and subtracted that amount (\$88,000,000) from \$268,390,291. These estimates assume all reported income above \$200,000 is subject to flat 3% tax, and should therefore be regarded as the maximum estimated revenue. Actual revenues would likely be adjusted downward for other criteria. For example, the estimates do not include adjustments for any apportionment of income resulting from multi-state operations, nor do they reflect yearly fluctuations for operating losses carried forward.</p> <p><b>Source:</b> Mike Williams, Auditor, Alaska Department of Revenue, (907) 269-6632.</p>				

Several other interesting aspects about businesses and income can be gleaned from this information. They are as follows:

- ◆ Not all businesses had net income in tax year 2002. Roughly 30% each of S corporations and sole proprietorships reported a net loss to the I.R.S.; almost 50% of partnerships similarly reported a net loss for the year.
- ◆ The average income per filer for S corporations, partnerships, and sole proprietorships was approximately \$120,000, \$178,000, and \$20,000 respectively. Among those netting over \$200,000 in taxable income, the averages are \$618,000, \$1.08 million, and \$337,000 respectively.

- ◆ About 7% of the S corporations and partnerships filing information returns in 2002 reported taxable incomes of more than \$200,000; less than 1% of sole proprietorships reported incomes of more than \$200,000.<sup>4</sup>
- ◆ Successful partnerships do very well in the state—although about 50% of partnerships reported a net loss for the year, the 7% reporting taxable incomes in excess of \$200,000 account for over 83% of the total income generated by partnerships in the state.<sup>5</sup>

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## TAXATION OF S CORPORATIONS UNDER CURRENT RATE STRUCTURE

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Governor Murkowski recently presented several tax proposals to the Legislature. One of these proposals is to tax S corporations under the same rate structure that the state uses to tax C corporations. This rate structure is delineated at AS 43.20.011, and is reprinted in Table 1 of this report. The proposal, which taxes all the taxable income of all business entities electing to be taxed as S corporations regardless of income and type of business, is estimated by the Department of Revenue to generate close to \$30 million in new tax revenue for the state.<sup>6</sup>

The DOR shared with us some of the materials prepared for the Governor in conjunction with the proposal. We include four tables prepared by the DOR—the first two detailing S corporation projections and the second two on current and historical taxation of C corporations—as Attachment A.

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I hope you find this information to be useful. Please do not hesitate to contact us if you have questions or need additional information.

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<sup>4</sup> Sole proprietors, like any individuals, may have other sources of income.

<sup>5</sup> Although those partnerships exceeding \$200,000 in taxable income in 2002 *averaged* over \$1 million apiece in income, it is important to note that, without a full examination of the individual partnership returns, averages are not necessarily the most reliable indication of the population in question. One or several partnerships netting substantial incomes may dramatically skew the averages for the entire population of partnerships.

<sup>6</sup> Tax revenue estimates include 76 LLCs that have elected to be taxed as S corporations, for which projected tax revenue is estimated to be \$469,000. The proposal also includes fisheries-related S corporations. According to DOR officials, providing tax credits for fisheries taxes paid is an alternative to exempting the businesses from the corporate tax liability.

## **Attachment A**

Two tables on the Potential Corporate Income Tax on  
S-Corporations; and two tables on  
Corporate Income Tax Liabilities by Sector,  
Prepared by the Alaska Department of Revenue,  
Tax Division

DRAFT

Potential Corporate Income Tax  
on S-Corporations

Where positive taxable income is:	# Returns	Projected Taxable Income	Projected Revenue	Revenue from	
				Top 100	Top 25
< 10,000	629	2,806,257	28,063		
< 20,000	454	6,722,386	89,048		
< 30,000	374	9,287,565	166,427		
< 40,000	255	8,942,698	204,708		
< 50,000	211	9,005,408	239,270		
< 60,000	166	9,150,806	300,048		
< 70,000	135	8,047,575	279,830		
< 80,000	97	6,786,970	271,358		
< 90,000	113	9,022,430	405,219		
Over 90,000	907	329,455,434	27,377,091	14,227,352	7,248,734
<b>Totals</b>	<b>3,341</b>	<b>399,227,529</b>	<b>29,361,061</b>	<b>14,227,352</b>	<b>7,248,734</b>
				48%	25%

Notes:

Revenue based on all entity types that elect treatment as an S Corporation under Internal Revenue Code and Treas Reg 301.7701-1 to -3. 76 entities above are LLC under state law electing S-corp. Projected revenue from LLC = \$469,000.

Revenue is stated after apportionment. Factor estimated by applying weighted factor of domestic C corporations for that group, under the assumption that domestic S-corporation would have similar amount of outside business.

Revenue includes all returns with income greater than zero filed within reporting period. Although some returns are for prior years, we have included the revenue under the assumption that the State would not have received the revenue for a late return until filed. Amount does not include net operating losses. 1,880 S corporations had losses. NOL's will cause fluctuation in revenue for any given year. Data is not presently available to estimate the impact of losses carried forward.

Revenue estimate based on returns with an Alaskan address. 989 additional entities file with an address outside Alaska, for which we do not have readily available data. However, we expect \$1 - 3 million additional revenue from outside corporations.

Compare Top 25 & 100 S-Corp to C-Corp: Top 25 C-Corp = 93% of corporate revenue. Top 100 C corp = 97% corporate revenue. [Table 5, Tax Division Annual Report FY 02.]. Thus S-Corp income base much broader than C-Corp.

Potential Tax on S-Corporations  
by industrial classification

Industry Group	# of Returns in Top Tier	Projected Taxable Income	Top Tier Potential Revenue
Construction	172	56,149,207	4,600,865
Retail Trade	133	50,037,437	4,176,839
Professional, Scientific & Technical	106	36,026,905	2,966,769
Transportation & Warehousing	59	28,479,712	2,443,453
Health Care & Social Services	101	30,170,737	2,436,089
Finance & Insurance	42	27,353,215	2,404,882
Wholesale Trade	44	20,579,257	1,760,210
Manufacturing	19	16,867,118	1,510,269
Real Estate, Rental & Leasing	43	16,957,625	1,423,737
Other Services	43	1,378,919	1,125,896
Accommodation & Food Services	51	13,348,054	1,052,757
Agriculture, Forestry, Fishing	58	9,803,330	691,833
Administrative & Support	16	7,975,581	686,345
Arts, Entertainment, Recreation	13	4,245,632	347,609
Information	*	505,561	43,563
Utilities	*	1,664,427	152,496
Management of companies	*	-	-
Mining, Oil & Gas	*	-	-
Educational Services	*	-	-
Top Tier Revenue by Industry	907		27,627,554
Estimated apportionment factor			99.0934%
Estimated apportioned revenue, top tier			<b>27,377,091</b>

## Note:

\* Not shown if number of corporations in the top tier is less than 10.

**Alaska Department of Revenue  
Tax Division**

**Draft Non-Petroleum Corporation Income Tax Liabilities by Sector<sup>1</sup>**

<u>Business Activity</u>	<b>FY 2002</b>		<b>FY 2001</b>		<b>FY 2000</b>		<b>FY 1999</b>		<b>FY 1998</b>		<b>FY 1997</b>	
	%	<u>Tax Liability</u>	%	<u>Tax Liability</u>	%	<u>Tax Liability</u>	%	<u>Tax Liability</u>	%	<u>Tax Liability</u>	%	<u>Tax Liability</u>
Airlines	5%	2,145,349	4%	1,829,425	5%	2,705,322	2%	1,157,714	2%	1,735,467	2%	618,619
Construction	4%	1,935,919	3%	1,357,780	3%	1,673,615	3%	1,638,376	3%	2,050,289	3%	2,219,986
Finance	21%	9,300,503	9%	3,690,786	19%	10,636,659	20%	10,161,632	20%	9,170,326	20%	8,020,635
Fish <sup>2</sup>	5%	2,077,476	7%	3,039,414	4%	1,966,142	3%	1,359,905	3%	1,483,496	3%	2,107,843
Manufacturing <sup>3</sup>	4%	1,727,297	4%	1,755,109	3%	1,782,218	6%	3,081,797	6%	3,784,507	6%	1,952,470
Mining <sup>4</sup>	0%	18,665	1%	285,815	0%	75,900	1%	398,435	1%	246,792	1%	195,043
Real Estate	1%	539,347	4%	1,525,122	3%	1,427,584	3%	1,745,832	3%	1,330,113	3%	1,222,270
Retail	14%	6,319,374	11%	4,601,219	11%	6,067,087	10%	5,040,997	10%	5,241,579	10%	5,069,714
Services <sup>5</sup>	18%	8,186,279	21%	8,704,506	17%	9,481,634	21%	11,118,228	21%	7,657,407	21%	6,831,259
Transportation <sup>6</sup>	7%	3,242,384	7%	2,828,536	6%	3,120,394	7%	3,669,637	7%	3,157,115	7%	3,453,949
Utility & Comm.	6%	2,782,964	18%	7,373,389	17%	9,172,989	12%	6,241,187	12%	9,178,023	12%	4,958,299
Wholesale	13%	5,823,224	10%	4,359,367	10%	5,670,993	9%	4,571,731	9%	4,999,215	9%	4,616,875
Other Sectors <sup>7</sup>	1%	540,349	1%	568,676	2%	1,164,398	3%	1,310,741	3%	2,841,659	3%	4,619,170
<b>Total<sup>8</sup></b>	<b>100%</b>	<b><u>\$44,639,129</u></b>	<b>100%</b>	<b><u>\$41,919,145</u></b>	<b>100%</b>	<b><u>\$54,944,935</u></b>	<b>100%</b>	<b><u>\$51,496,211</u></b>	<b>100%</b>	<b><u>\$52,875,988</u></b>	<b>100%</b>	<b><u>\$45,886,132</u></b>

<sup>1</sup> Reporting a tax liability on an original corporate income tax return. Liabilities may differ from amounts remitted by the taxpayer during the fiscal year due to timing differences resulting from estimated tax payments, credits and final payment of taxes. Based upon information provided on tax returns as interpreted by DOR. Prior years have been updated for consistency purposes.

<sup>2</sup> Includes fish processors that are usually classified under manufacturing.

<sup>3</sup> Fish processing, and wood products manufacturing included under fisheries and forestry sectors.

<sup>4</sup> Does not include oil and gas extraction.

<sup>5</sup> Includes oil and gas services.

<sup>6</sup> Airline transportation is included in its own sector above.

<sup>7</sup> Forestry and insurance sectors combined for confidentiality reasons.

<sup>8</sup> In FY 1997 and FY 1999, total general corporation income tax liabilities were updated and, consequently, do not match the liabilities shown in our annual reports.

## Draft Corporation Income Tax Liabilities by Sector<sup>1</sup>

<b>FY 2002</b>		
<b><u>Business Activity</u></b>	<b><u>%</u></b>	<b><u>Tax Liability</u></b>
Airlines	1%	2,145,349
Construction	1%	1,935,919
Finance	3%	9,300,503
Fish <sup>2</sup>	1%	2,077,476
Manufacturing <sup>3</sup>	1%	1,727,297
Mining <sup>4</sup>	0%	18,665
Oil & Gas <sup>5</sup>	87%	290,496,501
Real Estate	0%	539,347
Retail	2%	6,319,374
Services <sup>6</sup>	2%	8,186,279
Transportation <sup>7</sup>	1%	3,242,384
Utility & Comm.	1%	2,782,964
Wholesale	2%	5,823,224
Other Sectors	0%	540,349
<b>Total</b>	<b>100%</b>	<b><u>\$335,135,630</u></b>

<sup>1</sup> Reporting a tax liability on an original corporate income tax return. Liabilities may differ from amounts remitted by the taxpayer during the fiscal year due to timing differences resulting from estimated tax payments, credits and final payment of taxes. Based upon information provided on tax returns as interpreted by DOR.

<sup>2</sup> Includes fish processors that are usually classified under manufacturing.

<sup>3</sup> Fish processing, and wood products manufacturing included under fisheries and forestry sectors.

<sup>4</sup> Does not include oil and gas extraction.

<sup>5</sup> Only includes liabilities from companies that filed as oil and gas corporations.

<sup>6</sup> Includes oil and gas services.

<sup>7</sup> Airline transportation is included in its own sector above.

<sup>7</sup> Forestry and insurance sectors combined for confidentiality reasons.

# ALASKA STATE LEGISLATURE



REPRESENTATIVE LES GARA

## Current Corporate Tax on Oil: Worldwide Apportionment

### Excerpt from AS 43.20.144: Oil and gas producers and pipelines

- (f) The extraction factor of a taxpayer subject to this section is a fraction,
- (1) the numerator of which is the sum of the following for the tax period:
    - (A) the number of barrels of the taxpayer's oil (net of royalty to an unrelated party) produced from or allocated to leases or properties of the taxpayer in this state; and
    - (B) one-sixth of the number of Mcf of the taxpayer's gas, excluding reinjected gas but including gas subject to an election under AS 43.55.014, (net of royalty to an unrelated party) produced from or allocated to leases or properties of the taxpayer in this state; and
  - (2) the denominator of which is the sum of the following for the tax period:
    - (A) the number of barrels of oil of the taxpayer's consolidated business (net of royalty to an unrelated party) produced from or allocated to leases or properties of the taxpayer's consolidated business everywhere; and
    - (B) one-sixth of the number of Mcf of gas, excluding reinjected gas but including gas subject to an election under AS 43.55.014, of the taxpayer's consolidated business (net of royalty to an unrelated party) produced from or allocated to leases or properties of the taxpayer's consolidated business everywhere.

# ALASKA Journal of Commerce (1)

## Permanent Fund looms as fiscal gap solution

Post date: Sun, 01/11/2004 - 8:00pm

State legislators returning to Juneau Jan. 12 face some unfinished business. The fiscal gap - the difference between \$2.2 billion in spending and \$1.8 billion in revenues - is item No. 1 on everyone's list. But whether a politically acceptable way to raise revenues to close the gap can be found in an election year remains to be seen.

Oil and gas legislation will be on the front burner in the state Legislature this spring. See story, page B1.

One hot topic at the end of the 2003 session, a 3 percent state sales tax, now seems to be on the back burner, according to Rep. Mike Hawker, R-Anchorage, who is co-chair of the special House Ways and Means Committee. The committee was created to find a way to solve the fiscal dilemma.

The state sales tax proposal was introduced late in the 2003 session and prompted howls of protest from municipalities and business groups. There was no work done on the proposal over the summer and fall.

The sales tax bill is in the House Rules Committee, but Hawker said many legislators have little appetite to take up the issue in 2004.

Former Rep. Jim Whitaker, R-Fairbanks, the chief backer of a sales tax, resigned from the Legislature in the fall after he was elected Mayor of the Fairbanks North Star Borough.

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Hawker said his focus is now on using part of the Alaska Permanent Fund's \$1 billion-plus annual earnings to help narrow the fiscal gap.

He is working to get his colleagues' approval for a proposed change in the methods Permanent Fund earnings are managed, the so-called "percentage of market value" approach. That could also be combined with a proposal by legislators to divide the Fund earnings between dividends for Alaska citizens and helping finance state government.

"This approach would allow us to keep a dividend at about \$1,100 per year and balance our state budget for the foreseeable future," Hawker said.

The percentage-of-market value plan, proposed by the Permanent Fund Corp. trustees, would pay out 5 percent of the Fund's market value to the state treasury. It would replace the current method, which counts only cash earned from bond interest and stock sales as income. Virtually all large endowments use a percent-of-market value approach for paying out earnings.

Senate President Gene Therriault, R-North Pole, said he supports a constitutional amendment incorporating the percentage-of-market-value idea, but believes it would be a mistake to include anything in the Constitution on how the fund's income is to be used. Decisions on the annual citizen dividend or on using fund income to support the state budget should be left to the Legislature, Therriault said.

Hawker said he believes Gov. Frank Murkowski is supportive of the idea of using income from the fund for government, but that an endorsement by Murkowski isn't necessary. "He has already said he supports the percentage-of-market value approach to managing the fund's income. What is done with the income is up to the Legislature," Hawker said.

Time is short, however. If the idea is approved by the Legislature this spring it can appear on the 2004 ballot. If the decision is delayed into the 2005 or 2006 sessions it would appear on the ballot in the 2006 election.

The state may run short of money before then, however. Current estimates show the Constitutional Budget Reserve, the state's main cash reserve, being less than \$1.5 billion by mid-2006. That's the minimum amount the state should keep on hand to deal with a revenue emergency, such as an oil price decline, and to cover the state's annual cash-flow needs.

If the Legislature doesn't approve the plan or something similar by 2006 lawmakers will have to appropriate some of the Fund earnings under their current statutory authority to meet state expenses, Hawker said. A state sales or income tax will also become more likely, he said.

Rep. Cheryl Heinze, R-Anchorage, said a proposal by Gov. Frank Murkowski to levy special taxes on the tourism industry is likely to get a cool reception in the Legislature. Murkowski proposed the tax as part of a package of tourism-related taxes aimed at helping raise \$75 million in additional revenue in Fiscal Year 2005, which begins July 1, 2004.

Heinze said a tax on cruise tourists is illegal under federal law unless the money is used to pay for visitor-related infrastructure or to provide services in some way to visitors, Heinze said. However, the governor proposes to use the revenue for the state general fund, she said.

State attorney general Greg Renkes, who works for Murkowski, said as much in a legal opinion given to Heinze's special committee on economic development earlier this year, Heinze said.

"We all need to get on the same page on this," she said.

She was also critical of Murkowski's proposed state "bed tax" on hotels and motels. It would cause problems for many municipalities which also have bed taxes, and would make it unlikely that Anchorage would be able to finance part of a proposed major new convention center with an increase in its bed tax, she said.

Tourism groups have told Heinze they are willing to pay more taxes and are even developing proposals of their own. But they want to be part of an overall plan that would get the state out of its current dilemma, she said.

Hawker said increased taxes on businesses will inevitably have to be part of a state fiscal plan. "Everyone will have to give up something," he said.

One tax change his Ways and Means Committee may address is extending the current state corporate income tax to limited-liability partnerships where the tax obligation flows through the partners as individuals, rather than be paid by the corporation.

Many professionals, such as physicians, form these types of corporations, he said. The current law creates a tax haven in Alaska because there is no personal income tax.

Heinze said she feels a proposal she and fellow Anchorage Republican Rep. Norm Rokeberg put forth last year to allow groups of small businesses, nonprofits and even individuals to form and buy group health insurance has a good chance of becoming law in 2004.

The legislation, House Bill 10, is in the Senate after having passed the House last year. Current state law forbids businesses or others to form groups to buy health insurance unless they are in similar fields or occupations. Heinze and Rokeberg would change the law to lift that restriction.

An earlier version of the bill would have had the state acting as an instrument to form the health insurance group, but that was removed after insurance companies objected.

Gaming legislation is likely to be a hot topic in 2004, Hawker said. "It's going to be controversial, and ugly," he said.

A legislative subcommittee headed by Fairbanks Republican Sen. Ralph Seekins and Anchorage Democrat Sen. Hollis French worked this fall on proposals to change state laws allowing certain forms of legal gambling like pull-tabs that provide revenue to charitable groups, civic or fraternal organizations.

# 1040

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS

**TAX TABLES**

# 2016

This booklet contains Tax Tables from the Instructions for Form 1040 only.



Department of the Treasury Internal Revenue Service IRS.gov

Cat. No. 24327A

# 2016 Tax Table



See the instructions for line 44 to see if you must use the Tax Table below to figure your tax.

**Example.** Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, is \$25,300. First, they find the \$25,300-25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$2,871. This is the tax amount they should enter on Form 1040, line 44.

## Sample Table

At Least	But Less Than	Single	Married filing jointly*	Married filing separately	Head of a household	Your tax is—					
25,200	25,250	3,320	2,856	3,320	3,121						
25,250	25,300	3,328	2,864	3,328	3,129						
25,300	25,350	3,335	2,871	3,335	3,136						
25,350	25,400	3,343	2,879	3,343	3,144						

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
0	5	0	0	0	0	<b>1,000</b>						<b>2,000</b>					
5	15	1	1	1	1	1,000	1,025	101	101	101	101	2,000	2,025	201	201	201	201
15	25	2	2	2	2	1,025	1,050	104	104	104	104	2,025	2,050	204	204	204	204
25	50	4	4	4	4	1,050	1,075	106	106	106	106	2,050	2,075	206	206	206	206
50	75	6	6	6	6	1,075	1,100	109	109	109	109	2,075	2,100	209	209	209	209
75	100	9	9	9	9	1,100	1,125	111	111	111	111	2,100	2,125	211	211	211	211
100	125	11	11	11	11	1,125	1,150	114	114	114	114	2,125	2,150	214	214	214	214
125	150	14	14	14	14	1,150	1,175	116	116	116	116	2,150	2,175	216	216	216	216
150	175	16	16	16	16	1,175	1,200	119	119	119	119	2,175	2,200	219	219	219	219
175	200	19	19	19	19	1,200	1,225	121	121	121	121	2,200	2,225	221	221	221	221
200	225	21	21	21	21	1,225	1,250	124	124	124	124	2,225	2,250	224	224	224	224
225	250	24	24	24	24	1,250	1,275	126	126	126	126	2,250	2,275	226	226	226	226
250	275	26	26	26	26	1,275	1,300	129	129	129	129	2,275	2,300	229	229	229	229
275	300	29	29	29	29	1,300	1,325	131	131	131	131	2,300	2,325	231	231	231	231
300	325	31	31	31	31	1,325	1,350	134	134	134	134	2,325	2,350	234	234	234	234
325	350	34	34	34	34	1,350	1,375	136	136	136	136	2,350	2,375	236	236	236	236
350	375	36	36	36	36	1,375	1,400	139	139	139	139	2,375	2,400	239	239	239	239
375	400	39	39	39	39	1,400	1,425	141	141	141	141	2,400	2,425	241	241	241	241
400	425	41	41	41	41	1,425	1,450	144	144	144	144	2,425	2,450	244	244	244	244
425	450	44	44	44	44	1,450	1,475	146	146	146	146	2,450	2,475	246	246	246	246
450	475	46	46	46	46	1,475	1,500	149	149	149	149	2,475	2,500	249	249	249	249
475	500	49	49	49	49	1,500	1,525	151	151	151	151	2,500	2,525	251	251	251	251
500	525	51	51	51	51	1,525	1,550	154	154	154	154	2,525	2,550	254	254	254	254
525	550	54	54	54	54	1,550	1,575	156	156	156	156	2,550	2,575	256	256	256	256
550	575	56	56	56	56	1,575	1,600	159	159	159	159	2,575	2,600	259	259	259	259
575	600	59	59	59	59	1,600	1,625	161	161	161	161	2,600	2,625	261	261	261	261
600	625	61	61	61	61	1,625	1,650	164	164	164	164	2,625	2,650	264	264	264	264
625	650	64	64	64	64	1,650	1,675	166	166	166	166	2,650	2,675	266	266	266	266
650	675	66	66	66	66	1,675	1,700	169	169	169	169	2,675	2,700	269	269	269	269
675	700	69	69	69	69	1,700	1,725	171	171	171	171	2,700	2,725	271	271	271	271
700	725	71	71	71	71	1,725	1,750	174	174	174	174	2,725	2,750	274	274	274	274
725	750	74	74	74	74	1,750	1,775	176	176	176	176	2,750	2,775	276	276	276	276
750	775	76	76	76	76	1,775	1,800	179	179	179	179	2,775	2,800	279	279	279	279
775	800	79	79	79	79	1,800	1,825	181	181	181	181	2,800	2,825	281	281	281	281
800	825	81	81	81	81	1,825	1,850	184	184	184	184	2,825	2,850	284	284	284	284
825	850	84	84	84	84	1,850	1,875	186	186	186	186	2,850	2,875	286	286	286	286
850	875	86	86	86	86	1,875	1,900	189	189	189	189	2,875	2,900	289	289	289	289
875	900	89	89	89	89	1,900	1,925	191	191	191	191	2,900	2,925	291	291	291	291
900	925	91	91	91	91	1,925	1,950	194	194	194	194	2,925	2,950	294	294	294	294
925	950	94	94	94	94	1,950	1,975	196	196	196	196	2,950	2,975	296	296	296	296
950	975	96	96	96	96	1,975	2,000	199	199	199	199	2,975	3,000	299	299	299	299
975	1,000	99	99	99	99												

(Continued)

\* This column must also be used by a qualifying widow(er).

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
<b>3,000</b>						<b>6,000</b>						<b>9,000</b>					
3,000	3,050	303	303	303	303	6,000	6,050	603	603	603	603	9,000	9,050	903	903	903	903
3,050	3,100	308	308	308	308	6,050	6,100	608	608	608	608	9,050	9,100	908	908	908	908
3,100	3,150	313	313	313	313	6,100	6,150	613	613	613	613	9,100	9,150	913	913	913	913
3,150	3,200	318	318	318	318	6,150	6,200	618	618	618	618	9,150	9,200	918	918	918	918
3,200	3,250	323	323	323	323	6,200	6,250	623	623	623	623	9,200	9,250	923	923	923	923
3,250	3,300	328	328	328	328	6,250	6,300	628	628	628	628	9,250	9,300	928	928	928	928
3,300	3,350	333	333	333	333	6,300	6,350	633	633	633	633	9,300	9,350	933	933	933	933
3,350	3,400	338	338	338	338	6,350	6,400	638	638	638	638	9,350	9,400	938	938	938	938
3,400	3,450	343	343	343	343	6,400	6,450	643	643	643	643	9,400	9,450	943	943	943	943
3,450	3,500	348	348	348	348	6,450	6,500	648	648	648	648	9,450	9,500	948	948	948	948
3,500	3,550	353	353	353	353	6,500	6,550	653	653	653	653	9,500	9,550	953	953	953	953
3,550	3,600	358	358	358	358	6,550	6,600	658	658	658	658	9,550	9,600	958	958	958	958
3,600	3,650	363	363	363	363	6,600	6,650	663	663	663	663	9,600	9,650	963	963	963	963
3,650	3,700	368	368	368	368	6,650	6,700	668	668	668	668	9,650	9,700	968	968	968	968
3,700	3,750	373	373	373	373	6,700	6,750	673	673	673	673	9,700	9,750	973	973	973	973
3,750	3,800	378	378	378	378	6,750	6,800	678	678	678	678	9,750	9,800	1,003	978	1,003	978
3,800	3,850	383	383	383	383	6,800	6,850	683	683	683	683	9,800	9,850	1,010	983	1,010	983
3,850	3,900	388	388	388	388	6,850	6,900	688	688	688	688	9,850	9,900	1,018	988	1,018	988
3,900	3,950	393	393	393	393	6,900	6,950	693	693	693	693	9,900	9,950	1,025	993	1,025	993
3,950	4,000	398	398	398	398	6,950	7,000	698	698	698	698	9,950	10,000	1,033	998	1,033	998
<b>4,000</b>						<b>7,000</b>						<b>10,000</b>					
4,000	4,050	403	403	403	403	7,000	7,050	703	703	703	703	10,000	10,050	1,040	1,003	1,040	1,003
4,050	4,100	408	408	408	408	7,050	7,100	708	708	708	708	10,050	10,100	1,048	1,008	1,048	1,008
4,100	4,150	413	413	413	413	7,100	7,150	713	713	713	713	10,100	10,150	1,055	1,013	1,055	1,013
4,150	4,200	418	418	418	418	7,150	7,200	718	718	718	718	10,150	10,200	1,063	1,018	1,063	1,018
4,200	4,250	423	423	423	423	7,200	7,250	723	723	723	723	10,200	10,250	1,070	1,023	1,070	1,023
4,250	4,300	428	428	428	428	7,250	7,300	728	728	728	728	10,250	10,300	1,078	1,028	1,078	1,028
4,300	4,350	433	433	433	433	7,300	7,350	733	733	733	733	10,300	10,350	1,085	1,033	1,085	1,033
4,350	4,400	438	438	438	438	7,350	7,400	738	738	738	738	10,350	10,400	1,093	1,038	1,093	1,038
4,400	4,450	443	443	443	443	7,400	7,450	743	743	743	743	10,400	10,450	1,100	1,043	1,100	1,043
4,450	4,500	448	448	448	448	7,450	7,500	748	748	748	748	10,450	10,500	1,108	1,048	1,108	1,048
4,500	4,550	453	453	453	453	7,500	7,550	753	753	753	753	10,500	10,550	1,115	1,053	1,115	1,053
4,550	4,600	458	458	458	458	7,550	7,600	758	758	758	758	10,550	10,600	1,123	1,058	1,123	1,058
4,600	4,650	463	463	463	463	7,600	7,650	763	763	763	763	10,600	10,650	1,130	1,063	1,130	1,063
4,650	4,700	468	468	468	468	7,650	7,700	768	768	768	768	10,650	10,700	1,138	1,068	1,138	1,068
4,700	4,750	473	473	473	473	7,700	7,750	773	773	773	773	10,700	10,750	1,145	1,073	1,145	1,073
4,750	4,800	478	478	478	478	7,750	7,800	778	778	778	778	10,750	10,800	1,153	1,078	1,153	1,078
4,800	4,850	483	483	483	483	7,800	7,850	783	783	783	783	10,800	10,850	1,160	1,083	1,160	1,083
4,850	4,900	488	488	488	488	7,850	7,900	788	788	788	788	10,850	10,900	1,168	1,088	1,168	1,088
4,900	4,950	493	493	493	493	7,900	7,950	793	793	793	793	10,900	10,950	1,175	1,093	1,175	1,093
4,950	5,000	498	498	498	498	7,950	8,000	798	798	798	798	10,950	11,000	1,183	1,098	1,183	1,098
<b>5,000</b>						<b>8,000</b>						<b>11,000</b>					
5,000	5,050	503	503	503	503	8,000	8,050	803	803	803	803	11,000	11,050	1,190	1,103	1,190	1,103
5,050	5,100	508	508	508	508	8,050	8,100	808	808	808	808	11,050	11,100	1,198	1,108	1,198	1,108
5,100	5,150	513	513	513	513	8,100	8,150	813	813	813	813	11,100	11,150	1,205	1,113	1,205	1,113
5,150	5,200	518	518	518	518	8,150	8,200	818	818	818	818	11,150	11,200	1,213	1,118	1,213	1,118
5,200	5,250	523	523	523	523	8,200	8,250	823	823	823	823	11,200	11,250	1,220	1,123	1,220	1,123
5,250	5,300	528	528	528	528	8,250	8,300	828	828	828	828	11,250	11,300	1,228	1,128	1,228	1,128
5,300	5,350	533	533	533	533	8,300	8,350	833	833	833	833	11,300	11,350	1,235	1,133	1,235	1,133
5,350	5,400	538	538	538	538	8,350	8,400	838	838	838	838	11,350	11,400	1,243	1,138	1,243	1,138
5,400	5,450	543	543	543	543	8,400	8,450	843	843	843	843	11,400	11,450	1,250	1,143	1,250	1,143
5,450	5,500	548	548	548	548	8,450	8,500	848	848	848	848	11,450	11,500	1,258	1,148	1,258	1,148
5,500	5,550	553	553	553	553	8,500	8,550	853	853	853	853	11,500	11,550	1,265	1,153	1,265	1,153
5,550	5,600	558	558	558	558	8,550	8,600	858	858	858	858	11,550	11,600	1,273	1,158	1,273	1,158
5,600	5,650	563	563	563	563	8,600	8,650	863	863	863	863	11,600	11,650	1,280	1,163	1,280	1,163
5,650	5,700	568	568	568	568	8,650	8,700	868	868	868	868	11,650	11,700	1,288	1,168	1,288	1,168
5,700	5,750	573	573	573	573	8,700	8,750	873	873	873	873	11,700	11,750	1,295	1,173	1,295	1,173
5,750	5,800	578	578	578	578	8,750	8,800	878	878	878	878	11,750	11,800	1,303	1,178	1,303	1,178
5,800	5,850	583	583	583	583	8,800	8,850	883	883	883	883	11,800	11,850	1,310	1,183	1,310	1,183
5,850	5,900	588	588	588	588	8,850	8,900	888	888	888	888	11,850	11,900	1,318	1,188	1,318	1,188
5,900	5,950	593	593	593	593	8,900	8,950	893	893	893	893	11,900	11,950	1,325	1,193	1,325	1,193
5,950	6,000	598	598	598	598	8,950	9,000	898	898	898	898	11,950	12,000	1,333	1,198	1,333	1,198

(Continued)

\* This column must also be used by a qualifying widow(er).

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
<b>12,000</b>						<b>15,000</b>						<b>18,000</b>					
12,000	12,050	1,340	1,203	1,340	1,203	15,000	15,050	1,790	1,503	1,790	1,591	18,000	18,050	2,240	1,803	2,240	2,041
12,050	12,100	1,348	1,208	1,348	1,208	15,050	15,100	1,798	1,508	1,798	1,599	18,050	18,100	2,248	1,808	2,248	2,049
12,100	12,150	1,355	1,213	1,355	1,213	15,100	15,150	1,805	1,513	1,805	1,606	18,100	18,150	2,255	1,813	2,255	2,056
12,150	12,200	1,363	1,218	1,363	1,218	15,150	15,200	1,813	1,518	1,813	1,614	18,150	18,200	2,263	1,818	2,263	2,064
12,200	12,250	1,370	1,223	1,370	1,223	15,200	15,250	1,820	1,523	1,820	1,621	18,200	18,250	2,270	1,823	2,270	2,071
12,250	12,300	1,378	1,228	1,378	1,228	15,250	15,300	1,828	1,528	1,828	1,629	18,250	18,300	2,278	1,828	2,278	2,079
12,300	12,350	1,385	1,233	1,385	1,233	15,300	15,350	1,835	1,533	1,835	1,636	18,300	18,350	2,285	1,833	2,285	2,086
12,350	12,400	1,393	1,238	1,393	1,238	15,350	15,400	1,843	1,538	1,843	1,644	18,350	18,400	2,293	1,838	2,293	2,094
12,400	12,450	1,400	1,243	1,400	1,243	15,400	15,450	1,850	1,543	1,850	1,651	18,400	18,450	2,300	1,843	2,300	2,101
12,450	12,500	1,408	1,248	1,408	1,248	15,450	15,500	1,858	1,548	1,858	1,659	18,450	18,500	2,308	1,848	2,308	2,109
12,500	12,550	1,415	1,253	1,415	1,253	15,500	15,550	1,865	1,553	1,865	1,666	18,500	18,550	2,315	1,853	2,315	2,116
12,550	12,600	1,423	1,258	1,423	1,258	15,550	15,600	1,873	1,558	1,873	1,674	18,550	18,600	2,323	1,859	2,323	2,124
12,600	12,650	1,430	1,263	1,430	1,263	15,600	15,650	1,880	1,563	1,880	1,681	18,600	18,650	2,330	1,866	2,330	2,131
12,650	12,700	1,438	1,268	1,438	1,268	15,650	15,700	1,888	1,568	1,888	1,689	18,650	18,700	2,338	1,874	2,338	2,139
12,700	12,750	1,445	1,273	1,445	1,273	15,700	15,750	1,895	1,573	1,895	1,696	18,700	18,750	2,345	1,881	2,345	2,146
12,750	12,800	1,453	1,278	1,453	1,278	15,750	15,800	1,903	1,578	1,903	1,704	18,750	18,800	2,353	1,889	2,353	2,154
12,800	12,850	1,460	1,283	1,460	1,283	15,800	15,850	1,910	1,583	1,910	1,711	18,800	18,850	2,360	1,896	2,360	2,161
12,850	12,900	1,468	1,288	1,468	1,288	15,850	15,900	1,918	1,588	1,918	1,719	18,850	18,900	2,368	1,904	2,368	2,169
12,900	12,950	1,475	1,293	1,475	1,293	15,900	15,950	1,925	1,593	1,925	1,726	18,900	18,950	2,375	1,911	2,375	2,176
12,950	13,000	1,483	1,298	1,483	1,298	15,950	16,000	1,933	1,598	1,933	1,734	18,950	19,000	2,383	1,919	2,383	2,184
<b>13,000</b>						<b>16,000</b>						<b>19,000</b>					
13,000	13,050	1,490	1,303	1,490	1,303	16,000	16,050	1,940	1,603	1,940	1,741	19,000	19,050	2,390	1,926	2,390	2,191
13,050	13,100	1,498	1,308	1,498	1,308	16,050	16,100	1,948	1,608	1,948	1,749	19,050	19,100	2,398	1,934	2,398	2,199
13,100	13,150	1,505	1,313	1,505	1,313	16,100	16,150	1,955	1,613	1,955	1,756	19,100	19,150	2,405	1,941	2,405	2,206
13,150	13,200	1,513	1,318	1,513	1,318	16,150	16,200	1,963	1,618	1,963	1,764	19,150	19,200	2,413	1,949	2,413	2,214
13,200	13,250	1,520	1,323	1,520	1,323	16,200	16,250	1,970	1,623	1,970	1,771	19,200	19,250	2,420	1,956	2,420	2,221
13,250	13,300	1,528	1,328	1,528	1,329	16,250	16,300	1,978	1,628	1,978	1,779	19,250	19,300	2,428	1,964	2,428	2,229
13,300	13,350	1,535	1,333	1,535	1,336	16,300	16,350	1,985	1,633	1,985	1,786	19,300	19,350	2,435	1,971	2,435	2,236
13,350	13,400	1,543	1,338	1,543	1,344	16,350	16,400	1,993	1,638	1,993	1,794	19,350	19,400	2,443	1,979	2,443	2,244
13,400	13,450	1,550	1,343	1,550	1,351	16,400	16,450	2,000	1,643	2,000	1,801	19,400	19,450	2,450	1,986	2,450	2,251
13,450	13,500	1,558	1,348	1,558	1,359	16,450	16,500	2,008	1,648	2,008	1,809	19,450	19,500	2,458	1,994	2,458	2,259
13,500	13,550	1,565	1,353	1,565	1,366	16,500	16,550	2,015	1,653	2,015	1,816	19,500	19,550	2,465	2,001	2,465	2,266
13,550	13,600	1,573	1,358	1,573	1,374	16,550	16,600	2,023	1,658	2,023	1,824	19,550	19,600	2,473	2,009	2,473	2,274
13,600	13,650	1,580	1,363	1,580	1,381	16,600	16,650	2,030	1,663	2,030	1,831	19,600	19,650	2,480	2,016	2,480	2,281
13,650	13,700	1,588	1,368	1,588	1,389	16,650	16,700	2,038	1,668	2,038	1,839	19,650	19,700	2,488	2,024	2,488	2,289
13,700	13,750	1,595	1,373	1,595	1,396	16,700	16,750	2,045	1,673	2,045	1,846	19,700	19,750	2,495	2,031	2,495	2,296
13,750	13,800	1,603	1,378	1,603	1,404	16,750	16,800	2,053	1,678	2,053	1,854	19,750	19,800	2,503	2,039	2,503	2,304
13,800	13,850	1,610	1,383	1,610	1,411	16,800	16,850	2,060	1,683	2,060	1,861	19,800	19,850	2,510	2,046	2,510	2,311
13,850	13,900	1,618	1,388	1,618	1,419	16,850	16,900	2,068	1,688	2,068	1,869	19,850	19,900	2,518	2,054	2,518	2,319
13,900	13,950	1,625	1,393	1,625	1,426	16,900	16,950	2,075	1,693	2,075	1,876	19,900	19,950	2,525	2,061	2,525	2,326
13,950	14,000	1,633	1,398	1,633	1,434	16,950	17,000	2,083	1,698	2,083	1,884	19,950	20,000	2,533	2,069	2,533	2,334
<b>14,000</b>						<b>17,000</b>						<b>20,000</b>					
14,000	14,050	1,640	1,403	1,640	1,441	17,000	17,050	2,090	1,703	2,090	1,891	20,000	20,050	2,540	2,076	2,540	2,341
14,050	14,100	1,648	1,408	1,648	1,449	17,050	17,100	2,098	1,708	2,098	1,899	20,050	20,100	2,548	2,084	2,548	2,349
14,100	14,150	1,655	1,413	1,655	1,456	17,100	17,150	2,105	1,713	2,105	1,906	20,100	20,150	2,555	2,091	2,555	2,356
14,150	14,200	1,663	1,418	1,663	1,464	17,150	17,200	2,113	1,718	2,113	1,914	20,150	20,200	2,563	2,099	2,563	2,364
14,200	14,250	1,670	1,423	1,670	1,471	17,200	17,250	2,120	1,723	2,120	1,921	20,200	20,250	2,570	2,106	2,570	2,371
14,250	14,300	1,678	1,428	1,678	1,479	17,250	17,300	2,128	1,728	2,128	1,929	20,250	20,300	2,578	2,114	2,578	2,379
14,300	14,350	1,685	1,433	1,685	1,486	17,300	17,350	2,135	1,733	2,135	1,936	20,300	20,350	2,585	2,121	2,585	2,386
14,350	14,400	1,693	1,438	1,693	1,494	17,350	17,400	2,143	1,738	2,143	1,944	20,350	20,400	2,593	2,129	2,593	2,394
14,400	14,450	1,700	1,443	1,700	1,501	17,400	17,450	2,150	1,743	2,150	1,951	20,400	20,450	2,600	2,136	2,600	2,401
14,450	14,500	1,708	1,448	1,708	1,509	17,450	17,500	2,158	1,748	2,158	1,959	20,450	20,500	2,608	2,144	2,608	2,409
14,500	14,550	1,715	1,453	1,715	1,516	17,500	17,550	2,165	1,753	2,165	1,966	20,500	20,550	2,615	2,151	2,615	2,416
14,550	14,600	1,723	1,458	1,723	1,524	17,550	17,600	2,173	1,758	2,173	1,974	20,550	20,600	2,623	2,159	2,623	2,424
14,600	14,650	1,730	1,463	1,730	1,531	17,600	17,650	2,180	1,763	2,180	1,981	20,600	20,650	2,630	2,166	2,630	2,431
14,650	14,700	1,738	1,468	1,738	1,539	17,650	17,700	2,188	1,768	2,188	1,989	20,650	20,700	2,638	2,174	2,638	2,439
14,700	14,750	1,745	1,473	1,745	1,546	17,700	17,750	2,195	1,773	2,195	1,996	20,700	20,750	2,645	2,181	2,645	2,446
14,750	14,800	1,753	1,478	1,753	1,554	17,750	17,800	2,203	1,778	2,203	2,004	20,750	20,800	2,653	2,189	2,653	2,454
14,800	14,850	1,760	1,483	1,760	1,561	17,800	17,850	2,210	1,783	2,210	2,011	20,800	20,850	2,660	2,196	2,660	2,461
14,850	14,900	1,768	1,488	1,768	1,569	17,850	17,900	2,218	1,788	2,218	2,019	20,850	20,900	2,668	2,204	2,668	2,469
14,900	14,950	1,775	1,493	1,775	1,576	17,900	17,950	2,225	1,793	2,225	2,026	20,900	20,950	2,675	2,211	2,675	2,476
14,950	15,000	1,783	1,498	1,783	1,584	17,950	18,000										

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
<b>21,000</b>						<b>24,000</b>						<b>27,000</b>					
21,000	21,050	2,690	2,226	2,690	2,491	24,000	24,050	3,140	2,676	3,140	2,941	27,000	27,050	3,590	3,126	3,590	3,391
21,050	21,100	2,698	2,234	2,698	2,499	24,050	24,100	3,148	2,684	3,148	2,949	27,050	27,100	3,598	3,134	3,598	3,399
21,100	21,150	2,705	2,241	2,705	2,506	24,100	24,150	3,155	2,691	3,155	2,956	27,100	27,150	3,605	3,141	3,605	3,406
21,150	21,200	2,713	2,249	2,713	2,514	24,150	24,200	3,163	2,699	3,163	2,964	27,150	27,200	3,613	3,149	3,613	3,414
21,200	21,250	2,720	2,256	2,720	2,521	24,200	24,250	3,170	2,706	3,170	2,971	27,200	27,250	3,620	3,156	3,620	3,421
21,250	21,300	2,728	2,264	2,728	2,529	24,250	24,300	3,178	2,714	3,178	2,979	27,250	27,300	3,628	3,164	3,628	3,429
21,300	21,350	2,735	2,271	2,735	2,536	24,300	24,350	3,185	2,721	3,185	2,986	27,300	27,350	3,635	3,171	3,635	3,436
21,350	21,400	2,743	2,279	2,743	2,544	24,350	24,400	3,193	2,729	3,193	2,994	27,350	27,400	3,643	3,179	3,643	3,444
21,400	21,450	2,750	2,286	2,750	2,551	24,400	24,450	3,200	2,736	3,200	3,001	27,400	27,450	3,650	3,186	3,650	3,451
21,450	21,500	2,758	2,294	2,758	2,559	24,450	24,500	3,208	2,744	3,208	3,009	27,450	27,500	3,658	3,194	3,658	3,459
21,500	21,550	2,765	2,301	2,765	2,566	24,500	24,550	3,215	2,751	3,215	3,016	27,500	27,550	3,665	3,201	3,665	3,466
21,550	21,600	2,773	2,309	2,773	2,574	24,550	24,600	3,223	2,759	3,223	3,024	27,550	27,600	3,673	3,209	3,673	3,474
21,600	21,650	2,780	2,316	2,780	2,581	24,600	24,650	3,230	2,766	3,230	3,031	27,600	27,650	3,680	3,216	3,680	3,481
21,650	21,700	2,788	2,324	2,788	2,589	24,650	24,700	3,238	2,774	3,238	3,039	27,650	27,700	3,688	3,224	3,688	3,489
21,700	21,750	2,795	2,331	2,795	2,596	24,700	24,750	3,245	2,781	3,245	3,046	27,700	27,750	3,695	3,231	3,695	3,496
21,750	21,800	2,803	2,339	2,803	2,604	24,750	24,800	3,253	2,789	3,253	3,054	27,750	27,800	3,703	3,239	3,703	3,504
21,800	21,850	2,810	2,346	2,810	2,611	24,800	24,850	3,260	2,796	3,260	3,061	27,800	27,850	3,710	3,246	3,710	3,511
21,850	21,900	2,818	2,354	2,818	2,619	24,850	24,900	3,268	2,804	3,268	3,069	27,850	27,900	3,718	3,254	3,718	3,519
21,900	21,950	2,825	2,361	2,825	2,626	24,900	24,950	3,275	2,811	3,275	3,076	27,900	27,950	3,725	3,261	3,725	3,526
21,950	22,000	2,833	2,369	2,833	2,634	24,950	25,000	3,283	2,819	3,283	3,084	27,950	28,000	3,733	3,269	3,733	3,534
<b>22,000</b>						<b>25,000</b>						<b>28,000</b>					
22,000	22,050	2,840	2,376	2,840	2,641	25,000	25,050	3,290	2,826	3,290	3,091	28,000	28,050	3,740	3,276	3,740	3,541
22,050	22,100	2,848	2,384	2,848	2,649	25,050	25,100	3,298	2,834	3,298	3,099	28,050	28,100	3,748	3,284	3,748	3,549
22,100	22,150	2,855	2,391	2,855	2,656	25,100	25,150	3,305	2,841	3,305	3,106	28,100	28,150	3,755	3,291	3,755	3,556
22,150	22,200	2,863	2,399	2,863	2,664	25,150	25,200	3,313	2,849	3,313	3,114	28,150	28,200	3,763	3,299	3,763	3,564
22,200	22,250	2,870	2,406	2,870	2,671	25,200	25,250	3,320	2,856	3,320	3,121	28,200	28,250	3,770	3,306	3,770	3,571
22,250	22,300	2,878	2,414	2,878	2,679	25,250	25,300	3,328	2,864	3,328	3,129	28,250	28,300	3,778	3,314	3,778	3,579
22,300	22,350	2,885	2,421	2,885	2,686	25,300	25,350	3,335	2,871	3,335	3,136	28,300	28,350	3,785	3,321	3,785	3,586
22,350	22,400	2,893	2,429	2,893	2,694	25,350	25,400	3,343	2,879	3,343	3,144	28,350	28,400	3,793	3,329	3,793	3,594
22,400	22,450	2,900	2,436	2,900	2,701	25,400	25,450	3,350	2,886	3,350	3,151	28,400	28,450	3,800	3,336	3,800	3,601
22,450	22,500	2,908	2,444	2,908	2,709	25,450	25,500	3,358	2,894	3,358	3,159	28,450	28,500	3,808	3,344	3,808	3,609
22,500	22,550	2,915	2,451	2,915	2,716	25,500	25,550	3,365	2,901	3,365	3,166	28,500	28,550	3,815	3,351	3,815	3,616
22,550	22,600	2,923	2,459	2,923	2,724	25,550	25,600	3,373	2,909	3,373	3,174	28,550	28,600	3,823	3,359	3,823	3,624
22,600	22,650	2,930	2,466	2,930	2,731	25,600	25,650	3,380	2,916	3,380	3,181	28,600	28,650	3,830	3,366	3,830	3,631
22,650	22,700	2,938	2,474	2,938	2,739	25,650	25,700	3,388	2,924	3,388	3,189	28,650	28,700	3,838	3,374	3,838	3,639
22,700	22,750	2,945	2,481	2,945	2,746	25,700	25,750	3,395	2,931	3,395	3,196	28,700	28,750	3,845	3,381	3,845	3,646
22,750	22,800	2,953	2,489	2,953	2,754	25,750	25,800	3,403	2,939	3,403	3,204	28,750	28,800	3,853	3,389	3,853	3,654
22,800	22,850	2,960	2,496	2,960	2,761	25,800	25,850	3,410	2,946	3,410	3,211	28,800	28,850	3,860	3,396	3,860	3,661
22,850	22,900	2,968	2,504	2,968	2,769	25,850	25,900	3,418	2,954	3,418	3,219	28,850	28,900	3,868	3,404	3,868	3,669
22,900	22,950	2,975	2,511	2,975	2,776	25,900	25,950	3,425	2,961	3,425	3,226	28,900	28,950	3,875	3,411	3,875	3,676
22,950	23,000	2,983	2,519	2,983	2,784	25,950	26,000	3,433	2,969	3,433	3,234	28,950	29,000	3,883	3,419	3,883	3,684
<b>23,000</b>						<b>26,000</b>						<b>29,000</b>					
23,000	23,050	2,990	2,526	2,990	2,791	26,000	26,050	3,440	2,976	3,440	3,241	29,000	29,050	3,890	3,426	3,890	3,691
23,050	23,100	2,998	2,534	2,998	2,799	26,050	26,100	3,448	2,984	3,448	3,249	29,050	29,100	3,898	3,434	3,898	3,699
23,100	23,150	3,005	2,541	3,005	2,806	26,100	26,150	3,455	2,991	3,455	3,256	29,100	29,150	3,905	3,441	3,905	3,706
23,150	23,200	3,013	2,549	3,013	2,814	26,150	26,200	3,463	2,999	3,463	3,264	29,150	29,200	3,913	3,449	3,913	3,714
23,200	23,250	3,020	2,556	3,020	2,821	26,200	26,250	3,470	3,006	3,470	3,271	29,200	29,250	3,920	3,456	3,920	3,721
23,250	23,300	3,028	2,564	3,028	2,829	26,250	26,300	3,478	3,014	3,478	3,279	29,250	29,300	3,928	3,464	3,928	3,729
23,300	23,350	3,035	2,571	3,035	2,836	26,300	26,350	3,485	3,021	3,485	3,286	29,300	29,350	3,935	3,471	3,935	3,736
23,350	23,400	3,043	2,579	3,043	2,844	26,350	26,400	3,493	3,029	3,493	3,294	29,350	29,400	3,943	3,479	3,943	3,744
23,400	23,450	3,050	2,586	3,050	2,851	26,400	26,450	3,500	3,036	3,500	3,301	29,400	29,450	3,950	3,486	3,950	3,751
23,450	23,500	3,058	2,594	3,058	2,859	26,450	26,500	3,508	3,044	3,508	3,309	29,450	29,500	3,958	3,494	3,958	3,759
23,500	23,550	3,065	2,601	3,065	2,866	26,500	26,550	3,515	3,051	3,515	3,316	29,500	29,550	3,965	3,501	3,965	3,766
23,550	23,600	3,073	2,609	3,073	2,874	26,550	26,600	3,523	3,059	3,523	3,324	29,550	29,600	3,973	3,509	3,973	3,774
23,600	23,650	3,080	2,616	3,080	2,881	26,600	26,650	3,530	3,066	3,530	3,331	29,600	29,650	3,980	3,516	3,980	3,781
23,650	23,700	3,088	2,624	3,088	2,889	26,650	26,700	3,538	3,074	3,538	3,339	29,650	29,700	3,988	3,524	3,988	3,789
23,700	23,750	3,095	2,631	3,095	2,896	26,700	26,750	3,545	3,081	3,545	3,346	29,700	29,750	3,995	3,531	3,995	3,796
23,750	23,800	3,103	2,639	3,103	2,904	26,750	26,800	3,553	3,089	3,553	3,354	29,750	29,800	4,003	3,539	4,003	3,804
23,800	23,850	3,110	2,646	3,110	2,911	26,800	26,850	3,560	3,096	3,560	3,361	29,800	29,850	4,010	3,546	4,010	3,811
23,850	23,900	3,118	2,654	3,118	2,919	26,850	26,900	3,568	3,104	3,568	3,369	29,850	29,900	4,018	3,554	4,018	3,819
23,900	23,950	3,125	2,661	3,125	2,926	26,900	26,950	3,575	3,111	3,575	3,376	29,900	29,950	4,025	3,561	4,025	3,826
23,950	24,000	3,133	2,669	3,133	2,934	26,950	27,000										

If line 43 (taxable income) is—		And you are—				Your tax is—	If line 43 (taxable income) is—		And you are—				Your tax is—	If line 43 (taxable income) is—		And you are—				Your tax is—
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household		At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household		At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	
<b>30,000</b>						<b>33,000</b>						<b>36,000</b>								
30,000	30,050	4,040	3,576	4,040	3,841	33,000	33,050	4,490	4,026	4,490	4,291	36,000	36,050	4,940	4,476	4,940	4,741			
30,050	30,100	4,048	3,584	4,048	3,849	33,050	33,100	4,498	4,034	4,498	4,299	36,050	36,100	4,948	4,484	4,948	4,749			
30,100	30,150	4,055	3,591	4,055	3,856	33,100	33,150	4,505	4,041	4,505	4,306	36,100	36,150	4,955	4,491	4,955	4,756			
30,150	30,200	4,063	3,599	4,063	3,864	33,150	33,200	4,513	4,049	4,513	4,314	36,150	36,200	4,963	4,499	4,963	4,764			
30,200	30,250	4,070	3,606	4,070	3,871	33,200	33,250	4,520	4,056	4,520	4,321	36,200	36,250	4,970	4,506	4,970	4,771			
30,250	30,300	4,078	3,614	4,078	3,879	33,250	33,300	4,528	4,064	4,528	4,329	36,250	36,300	4,978	4,514	4,978	4,779			
30,300	30,350	4,085	3,621	4,085	3,886	33,300	33,350	4,535	4,071	4,535	4,336	36,300	36,350	4,985	4,521	4,985	4,786			
30,350	30,400	4,093	3,629	4,093	3,894	33,350	33,400	4,543	4,079	4,543	4,344	36,350	36,400	4,993	4,529	4,993	4,794			
30,400	30,450	4,100	3,636	4,100	3,901	33,400	33,450	4,550	4,086	4,550	4,351	36,400	36,450	5,000	4,536	5,000	4,801			
30,450	30,500	4,108	3,644	4,108	3,909	33,450	33,500	4,558	4,094	4,558	4,359	36,450	36,500	5,008	4,544	5,008	4,809			
30,500	30,550	4,115	3,651	4,115	3,916	33,500	33,550	4,565	4,101	4,565	4,366	36,500	36,550	5,015	4,551	5,015	4,816			
30,550	30,600	4,123	3,659	4,123	3,924	33,550	33,600	4,573	4,109	4,573	4,374	36,550	36,600	5,023	4,559	5,023	4,824			
30,600	30,650	4,130	3,666	4,130	3,931	33,600	33,650	4,580	4,116	4,580	4,381	36,600	36,650	5,030	4,566	5,030	4,831			
30,650	30,700	4,138	3,674	4,138	3,939	33,650	33,700	4,588	4,124	4,588	4,389	36,650	36,700	5,038	4,574	5,038	4,839			
30,700	30,750	4,145	3,681	4,145	3,946	33,700	33,750	4,595	4,131	4,595	4,396	36,700	36,750	5,045	4,581	5,045	4,846			
30,750	30,800	4,153	3,689	4,153	3,954	33,750	33,800	4,603	4,139	4,603	4,404	36,750	36,800	5,053	4,589	5,053	4,854			
30,800	30,850	4,160	3,696	4,160	3,961	33,800	33,850	4,610	4,146	4,610	4,411	36,800	36,850	5,060	4,596	5,060	4,861			
30,850	30,900	4,168	3,704	4,168	3,969	33,850	33,900	4,618	4,154	4,618	4,419	36,850	36,900	5,068	4,604	5,068	4,869			
30,900	30,950	4,175	3,711	4,175	3,976	33,900	33,950	4,625	4,161	4,625	4,426	36,900	36,950	5,075	4,611	5,075	4,876			
30,950	31,000	4,183	3,719	4,183	3,984	33,950	34,000	4,633	4,169	4,633	4,434	36,950	37,000	5,083	4,619	5,083	4,884			
<b>31,000</b>						<b>34,000</b>						<b>37,000</b>								
31,000	31,050	4,190	3,726	4,190	3,991	34,000	34,050	4,640	4,176	4,640	4,441	37,000	37,050	5,090	4,626	5,090	4,891			
31,050	31,100	4,198	3,734	4,198	3,999	34,050	34,100	4,648	4,184	4,648	4,449	37,050	37,100	5,098	4,634	5,098	4,899			
31,100	31,150	4,205	3,741	4,205	4,006	34,100	34,150	4,655	4,191	4,655	4,456	37,100	37,150	5,105	4,641	5,105	4,906			
31,150	31,200	4,213	3,749	4,213	4,014	34,150	34,200	4,663	4,199	4,663	4,464	37,150	37,200	5,113	4,649	5,113	4,914			
31,200	31,250	4,220	3,756	4,220	4,021	34,200	34,250	4,670	4,206	4,670	4,471	37,200	37,250	5,120	4,656	5,120	4,921			
31,250	31,300	4,228	3,764	4,228	4,029	34,250	34,300	4,678	4,214	4,678	4,479	37,250	37,300	5,128	4,664	5,128	4,929			
31,300	31,350	4,235	3,771	4,235	4,036	34,300	34,350	4,685	4,221	4,685	4,486	37,300	37,350	5,135	4,671	5,135	4,936			
31,350	31,400	4,243	3,779	4,243	4,044	34,350	34,400	4,693	4,229	4,693	4,494	37,350	37,400	5,143	4,679	5,143	4,944			
31,400	31,450	4,250	3,786	4,250	4,051	34,400	34,450	4,700	4,236	4,700	4,501	37,400	37,450	5,150	4,686	5,150	4,951			
31,450	31,500	4,258	3,794	4,258	4,059	34,450	34,500	4,708	4,244	4,708	4,509	37,450	37,500	5,158	4,694	5,158	4,959			
31,500	31,550	4,265	3,801	4,265	4,066	34,500	34,550	4,715	4,251	4,715	4,516	37,500	37,550	5,165	4,701	5,165	4,966			
31,550	31,600	4,273	3,809	4,273	4,074	34,550	34,600	4,723	4,259	4,723	4,524	37,550	37,600	5,173	4,709	5,173	4,974			
31,600	31,650	4,280	3,816	4,280	4,081	34,600	34,650	4,730	4,266	4,730	4,531	37,600	37,650	5,180	4,716	5,180	4,981			
31,650	31,700	4,288	3,824	4,288	4,089	34,650	34,700	4,738	4,274	4,738	4,539	37,650	37,700	5,190	4,724	5,190	4,989			
31,700	31,750	4,295	3,831	4,295	4,096	34,700	34,750	4,745	4,281	4,745	4,546	37,700	37,750	5,203	4,731	5,203	4,996			
31,750	31,800	4,303	3,839	4,303	4,104	34,750	34,800	4,753	4,289	4,753	4,554	37,750	37,800	5,215	4,739	5,215	5,004			
31,800	31,850	4,310	3,846	4,310	4,111	34,800	34,850	4,760	4,296	4,760	4,561	37,800	37,850	5,228	4,746	5,228	5,011			
31,850	31,900	4,318	3,854	4,318	4,119	34,850	34,900	4,768	4,304	4,768	4,569	37,850	37,900	5,240	4,754	5,240	5,019			
31,900	31,950	4,325	3,861	4,325	4,126	34,900	34,950	4,775	4,311	4,775	4,576	37,900	37,950	5,253	4,761	5,253	5,026			
31,950	32,000	4,333	3,869	4,333	4,134	34,950	35,000	4,783	4,319	4,783	4,584	37,950	38,000	5,265	4,769	5,265	5,034			
<b>32,000</b>						<b>35,000</b>						<b>38,000</b>								
32,000	32,050	4,340	3,876	4,340	4,141	35,000	35,050	4,790	4,326	4,790	4,591	38,000	38,050	5,278	4,776	5,278	5,041			
32,050	32,100	4,348	3,884	4,348	4,149	35,050	35,100	4,798	4,334	4,798	4,599	38,050	38,100	5,290	4,784	5,290	5,049			
32,100	32,150	4,355	3,891	4,355	4,156	35,100	35,150	4,805	4,341	4,805	4,606	38,100	38,150	5,303	4,791	5,303	5,056			
32,150	32,200	4,363	3,899	4,363	4,164	35,150	35,200	4,813	4,349	4,813	4,614	38,150	38,200	5,315	4,799	5,315	5,064			
32,200	32,250	4,370	3,906	4,370	4,171	35,200	35,250	4,820	4,356	4,820	4,621	38,200	38,250	5,328	4,806	5,328	5,071			
32,250	32,300	4,378	3,914	4,378	4,179	35,250	35,300	4,828	4,364	4,828	4,629	38,250	38,300	5,340	4,814	5,340	5,079			
32,300	32,350	4,385	3,921	4,385	4,186	35,300	35,350	4,835	4,371	4,835	4,636	38,300	38,350	5,353	4,821	5,353	5,086			
32,350	32,400	4,393	3,929	4,393	4,194	35,350	35,400	4,843	4,379	4,843	4,644	38,350	38,400	5,365	4,829	5,365	5,094			
32,400	32,450	4,400	3,936	4,400	4,201	35,400	35,450	4,850	4,386	4,850	4,651	38,400	38,450	5,378	4,836	5,378	5,101			
32,450	32,500	4,408	3,944	4,408	4,209	35,450	35,500	4,858	4,394	4,858	4,659	38,450	38,500	5,390	4,844	5,390	5,109			
32,500	32,550	4,415	3,951	4,415	4,216	35,500	35,550	4,865	4,401	4,865	4,666	38,500	38,550	5,403	4,851	5,403	5,116			
32,550	32,600	4,423	3,959	4,423	4,224	35,550	35,600	4,873	4,409	4,873	4,674	38,550	38,600	5,415	4,859	5,415	5,124			
32,600	32,650	4,430	3,966	4,430	4,231	35,600	35,650	4,880	4,416	4,880	4,681	38,600	38,650	5,428	4,866	5,428	5,131			
32,650	32,700	4,438	3,974	4,438	4,239	35,650	35,700	4,888	4,424	4,888	4,689	38,650	38,700	5,440	4,874	5,440	5,139			
32,700	32,750	4,445	3,981	4,445	4,246	35,700	35,750	4,895	4,431	4,895	4,696	38,700	38,750	5,453	4,881	5,453	5,146			
32,750	32,800	4,453	3,989	4,453	4,254	35,750	35,800	4,903	4,439	4,903	4,704	38,750	38,800	5,465	4,889	5,465	5,154			
32,800	32,850	4,460	3,996	4,460	4,261	35,800	35,850	4,910	4,446	4,910	4,711	38,800	38,850	5,478	4,896	5,478	5,161			
32,850	32,900	4,468	4,004	4,468	4,269	35,850	35,900	4,918	4,454	4,918	4,719	38,850	38,900	5,490	4,904	5,490	5,169			
32,900	32,950	4,475	4,011	4,475	4,276	35,900	35,950	4,925	4,461	4,925	4,726	38,900	38,950	5,503	4,911	5,503	5,176			
32,950	33,000	4,483	4,019	4,483	4,284	35,950	36,000	4,933	4,469	4,933	4,734	38,950	39,000	5,515	4,919	5,515	5,184			

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
<b>39,000</b>						<b>42,000</b>						<b>45,000</b>					
39,000	39,050	5,528	4,926	5,528	5,191	42,000	42,050	6,278	5,376	6,278	5,641	45,000	45,050	7,028	5,826	7,028	6,091
39,050	39,100	5,540	4,934	5,540	5,199	42,050	42,100	6,290	5,384	6,290	5,649	45,050	45,100	7,040	5,834	7,040	6,099
39,100	39,150	5,553	4,941	5,553	5,206	42,100	42,150	6,303	5,391	6,303	5,656	45,100	45,150	7,053	5,841	7,053	6,106
39,150	39,200	5,565	4,949	5,565	5,214	42,150	42,200	6,315	5,399	6,315	5,664	45,150	45,200	7,065	5,849	7,065	6,114
39,200	39,250	5,578	4,956	5,578	5,221	42,200	42,250	6,328	5,406	6,328	5,671	45,200	45,250	7,078	5,856	7,078	6,121
39,250	39,300	5,590	4,964	5,590	5,229	42,250	42,300	6,340	5,414	6,340	5,679	45,250	45,300	7,090	5,864	7,090	6,129
39,300	39,350	5,603	4,971	5,603	5,236	42,300	42,350	6,353	5,421	6,353	5,686	45,300	45,350	7,103	5,871	7,103	6,136
39,350	39,400	5,615	4,979	5,615	5,244	42,350	42,400	6,365	5,429	6,365	5,694	45,350	45,400	7,115	5,879	7,115	6,144
39,400	39,450	5,628	4,986	5,628	5,251	42,400	42,450	6,378	5,436	6,378	5,701	45,400	45,450	7,128	5,886	7,128	6,151
39,450	39,500	5,640	4,994	5,640	5,259	42,450	42,500	6,390	5,444	6,390	5,709	45,450	45,500	7,140	5,894	7,140	6,159
39,500	39,550	5,653	5,001	5,653	5,266	42,500	42,550	6,403	5,451	6,403	5,716	45,500	45,550	7,153	5,901	7,153	6,166
39,550	39,600	5,665	5,009	5,665	5,274	42,550	42,600	6,415	5,459	6,415	5,724	45,550	45,600	7,165	5,909	7,165	6,174
39,600	39,650	5,678	5,016	5,678	5,281	42,600	42,650	6,428	5,466	6,428	5,731	45,600	45,650	7,178	5,916	7,178	6,181
39,650	39,700	5,690	5,024	5,690	5,289	42,650	42,700	6,440	5,474	6,440	5,739	45,650	45,700	7,190	5,924	7,190	6,189
39,700	39,750	5,703	5,031	5,703	5,296	42,700	42,750	6,453	5,481	6,453	5,746	45,700	45,750	7,203	5,931	7,203	6,196
39,750	39,800	5,715	5,039	5,715	5,304	42,750	42,800	6,465	5,489	6,465	5,754	45,750	45,800	7,215	5,939	7,215	6,204
39,800	39,850	5,728	5,046	5,728	5,311	42,800	42,850	6,478	5,496	6,478	5,761	45,800	45,850	7,228	5,946	7,228	6,211
39,850	39,900	5,740	5,054	5,740	5,319	42,850	42,900	6,490	5,504	6,490	5,769	45,850	45,900	7,240	5,954	7,240	6,219
39,900	39,950	5,753	5,061	5,753	5,326	42,900	42,950	6,503	5,511	6,503	5,776	45,900	45,950	7,253	5,961	7,253	6,226
39,950	40,000	5,765	5,069	5,765	5,334	42,950	43,000	6,515	5,519	6,515	5,784	45,950	46,000	7,265	5,969	7,265	6,234
<b>40,000</b>						<b>43,000</b>						<b>46,000</b>					
40,000	40,050	5,778	5,076	5,778	5,341	43,000	43,050	6,528	5,526	6,528	5,791	46,000	46,050	7,278	5,976	7,278	6,241
40,050	40,100	5,790	5,084	5,790	5,349	43,050	43,100	6,540	5,534	6,540	5,799	46,050	46,100	7,290	5,984	7,290	6,249
40,100	40,150	5,803	5,091	5,803	5,356	43,100	43,150	6,553	5,541	6,553	5,806	46,100	46,150	7,303	5,991	7,303	6,256
40,150	40,200	5,815	5,099	5,815	5,364	43,150	43,200	6,565	5,549	6,565	5,814	46,150	46,200	7,315	5,999	7,315	6,264
40,200	40,250	5,828	5,106	5,828	5,371	43,200	43,250	6,578	5,556	6,578	5,821	46,200	46,250	7,328	6,006	7,328	6,271
40,250	40,300	5,840	5,114	5,840	5,379	43,250	43,300	6,590	5,564	6,590	5,829	46,250	46,300	7,340	6,014	7,340	6,279
40,300	40,350	5,853	5,121	5,853	5,386	43,300	43,350	6,603	5,571	6,603	5,836	46,300	46,350	7,353	6,021	7,353	6,286
40,350	40,400	5,865	5,129	5,865	5,394	43,350	43,400	6,615	5,579	6,615	5,844	46,350	46,400	7,365	6,029	7,365	6,294
40,400	40,450	5,878	5,136	5,878	5,401	43,400	43,450	6,628	5,586	6,628	5,851	46,400	46,450	7,378	6,036	7,378	6,301
40,450	40,500	5,890	5,144	5,890	5,409	43,450	43,500	6,640	5,594	6,640	5,859	46,450	46,500	7,390	6,044	7,390	6,309
40,500	40,550	5,903	5,151	5,903	5,416	43,500	43,550	6,653	5,601	6,653	5,866	46,500	46,550	7,403	6,051	7,403	6,316
40,550	40,600	5,915	5,159	5,915	5,424	43,550	43,600	6,665	5,609	6,665	5,874	46,550	46,600	7,415	6,059	7,415	6,324
40,600	40,650	5,928	5,166	5,928	5,431	43,600	43,650	6,678	5,616	6,678	5,881	46,600	46,650	7,428	6,066	7,428	6,331
40,650	40,700	5,940	5,174	5,940	5,439	43,650	43,700	6,690	5,624	6,690	5,889	46,650	46,700	7,440	6,074	7,440	6,339
40,700	40,750	5,953	5,181	5,953	5,446	43,700	43,750	6,703	5,631	6,703	5,896	46,700	46,750	7,453	6,081	7,453	6,346
40,750	40,800	5,965	5,189	5,965	5,454	43,750	43,800	6,715	5,639	6,715	5,904	46,750	46,800	7,465	6,089	7,465	6,354
40,800	40,850	5,978	5,196	5,978	5,461	43,800	43,850	6,728	5,646	6,728	5,911	46,800	46,850	7,478	6,096	7,478	6,361
40,850	40,900	5,990	5,204	5,990	5,469	43,850	43,900	6,740	5,654	6,740	5,919	46,850	46,900	7,490	6,104	7,490	6,369
40,900	40,950	6,003	5,211	6,003	5,476	43,900	43,950	6,753	5,661	6,753	5,926	46,900	46,950	7,503	6,111	7,503	6,376
40,950	41,000	6,015	5,219	6,015	5,484	43,950	44,000	6,765	5,669	6,765	5,934	46,950	47,000	7,515	6,119	7,515	6,384
<b>41,000</b>						<b>44,000</b>						<b>47,000</b>					
41,000	41,050	6,028	5,226	6,028	5,491	44,000	44,050	6,778	5,676	6,778	5,941	47,000	47,050	7,528	6,126	7,528	6,391
41,050	41,100	6,040	5,234	6,040	5,499	44,050	44,100	6,790	5,684	6,790	5,949	47,050	47,100	7,540	6,134	7,540	6,399
41,100	41,150	6,053	5,241	6,053	5,506	44,100	44,150	6,803	5,691	6,803	5,956	47,100	47,150	7,553	6,141	7,553	6,406
41,150	41,200	6,065	5,249	6,065	5,514	44,150	44,200	6,815	5,699	6,815	5,964	47,150	47,200	7,565	6,149	7,565	6,414
41,200	41,250	6,078	5,256	6,078	5,521	44,200	44,250	6,828	5,706	6,828	5,971	47,200	47,250	7,578	6,156	7,578	6,421
41,250	41,300	6,090	5,264	6,090	5,529	44,250	44,300	6,840	5,714	6,840	5,979	47,250	47,300	7,590	6,164	7,590	6,429
41,300	41,350	6,103	5,271	6,103	5,536	44,300	44,350	6,853	5,721	6,853	5,986	47,300	47,350	7,603	6,171	7,603	6,436
41,350	41,400	6,115	5,279	6,115	5,544	44,350	44,400	6,865	5,729	6,865	5,994	47,350	47,400	7,615	6,179	7,615	6,444
41,400	41,450	6,128	5,286	6,128	5,551	44,400	44,450	6,878	5,736	6,878	6,001	47,400	47,450	7,628	6,186	7,628	6,451
41,450	41,500	6,140	5,294	6,140	5,559	44,450	44,500	6,890	5,744	6,890	6,009	47,450	47,500	7,640	6,194	7,640	6,459
41,500	41,550	6,153	5,301	6,153	5,566	44,500	44,550	6,903	5,751	6,903	6,016	47,500	47,550	7,653	6,201	7,653	6,466
41,550	41,600	6,165	5,309	6,165	5,574	44,550	44,600	6,915	5,759	6,915	6,024	47,550	47,600	7,665	6,209	7,665	6,474
41,600	41,650	6,178	5,316	6,178	5,581	44,600	44,650	6,928	5,766	6,928	6,031	47,600	47,650	7,678	6,216	7,678	6,481
41,650	41,700	6,190	5,324	6,190	5,589	44,650	44,700	6,940	5,774	6,940	6,039	47,650	47,700	7,690	6,224	7,690	6,489
41,700	41,750	6,203	5,331	6,203	5,596	44,700	44,750	6,953	5,781	6,953	6,046	47,700	47,750	7,703	6,231	7,703	6,496
41,750	41,800	6,215	5,339	6,215	5,604	44,750	44,800	6,965	5,789	6,965	6,054	47,750	47,800	7,715	6,239	7,715	6,504
41,800	41,850	6,228	5,346	6,228	5,611	44,800	44,850	6,978	5,796	6,978	6,061	47,800	47,850	7,728	6,246	7,728	6,511
41,850	41,900	6,240	5,354	6,240	5,619	44,850	44,900	6,990	5,804	6,990	6,069	47,850	47,900	7,740	6,254	7,740	6,519
41,900	41,950	6,253	5,361	6,253	5,626	44,900	44,950	7,003	5,811	7,003	6,076	47,900	47,950	7,753	6,261	7,753	6,526
41,950	42,000	6,265	5,369	6,265	5,634	44,950	45,000										

If line 43 (taxable income) is—		And you are—				Your tax is—	If line 43 (taxable income) is—		And you are—				Your tax is—	If line 43 (taxable income) is—		And you are—				Your tax is—
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household		At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household		At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	
<b>48,000</b>						<b>51,000</b>						<b>54,000</b>								
48,000	48,050	7,778	6,276	7,778	6,541	51,000	51,050	8,528	6,726	8,528	7,054	54,000	54,050	9,278	7,176	9,278	7,804			
48,050	48,100	7,790	6,284	7,790	6,549	51,050	51,100	8,540	6,734	8,540	7,066	54,050	54,100	9,290	7,184	9,290	7,816			
48,100	48,150	7,803	6,291	7,803	6,556	51,100	51,150	8,553	6,741	8,553	7,079	54,100	54,150	9,303	7,191	9,303	7,829			
48,150	48,200	7,815	6,299	7,815	6,564	51,150	51,200	8,565	6,749	8,565	7,091	54,150	54,200	9,315	7,199	9,315	7,841			
48,200	48,250	7,828	6,306	7,828	6,571	51,200	51,250	8,578	6,756	8,578	7,104	54,200	54,250	9,328	7,206	9,328	7,854			
48,250	48,300	7,840	6,314	7,840	6,579	51,250	51,300	8,590	6,764	8,590	7,116	54,250	54,300	9,340	7,214	9,340	7,866			
48,300	48,350	7,853	6,321	7,853	6,586	51,300	51,350	8,603	6,771	8,603	7,129	54,300	54,350	9,353	7,221	9,353	7,879			
48,350	48,400	7,865	6,329	7,865	6,594	51,350	51,400	8,615	6,779	8,615	7,141	54,350	54,400	9,365	7,229	9,365	7,891			
48,400	48,450	7,878	6,336	7,878	6,601	51,400	51,450	8,628	6,786	8,628	7,154	54,400	54,450	9,378	7,236	9,378	7,904			
48,450	48,500	7,890	6,344	7,890	6,609	51,450	51,500	8,640	6,794	8,640	7,166	54,450	54,500	9,390	7,244	9,390	7,916			
48,500	48,550	7,903	6,351	7,903	6,616	51,500	51,550	8,653	6,801	8,653	7,179	54,500	54,550	9,403	7,251	9,403	7,929			
48,550	48,600	7,915	6,359	7,915	6,624	51,550	51,600	8,665	6,809	8,665	7,191	54,550	54,600	9,415	7,259	9,415	7,941			
48,600	48,650	7,928	6,366	7,928	6,631	51,600	51,650	8,678	6,816	8,678	7,204	54,600	54,650	9,428	7,266	9,428	7,954			
48,650	48,700	7,940	6,374	7,940	6,639	51,650	51,700	8,690	6,824	8,690	7,216	54,650	54,700	9,440	7,274	9,440	7,966			
48,700	48,750	7,953	6,381	7,953	6,646	51,700	51,750	8,703	6,831	8,703	7,229	54,700	54,750	9,453	7,281	9,453	7,979			
48,750	48,800	7,965	6,389	7,965	6,654	51,750	51,800	8,715	6,839	8,715	7,241	54,750	54,800	9,465	7,289	9,465	7,991			
48,800	48,850	7,978	6,396	7,978	6,661	51,800	51,850	8,728	6,846	8,728	7,254	54,800	54,850	9,478	7,296	9,478	8,004			
48,850	48,900	7,990	6,404	7,990	6,669	51,850	51,900	8,740	6,854	8,740	7,266	54,850	54,900	9,490	7,304	9,490	8,016			
48,900	48,950	8,003	6,411	8,003	6,676	51,900	51,950	8,753	6,861	8,753	7,279	54,900	54,950	9,503	7,311	9,503	8,029			
48,950	49,000	8,015	6,419	8,015	6,684	51,950	52,000	8,765	6,869	8,765	7,291	54,950	55,000	9,515	7,319	9,515	8,041			
<b>49,000</b>						<b>52,000</b>						<b>55,000</b>								
49,000	49,050	8,028	6,426	8,028	6,691	52,000	52,050	8,778	6,876	8,778	7,304	55,000	55,050	9,528	7,326	9,528	8,054			
49,050	49,100	8,040	6,434	8,040	6,699	52,050	52,100	8,790	6,884	8,790	7,316	55,050	55,100	9,540	7,334	9,540	8,066			
49,100	49,150	8,053	6,441	8,053	6,706	52,100	52,150	8,803	6,891	8,803	7,329	55,100	55,150	9,553	7,341	9,553	8,079			
49,150	49,200	8,065	6,449	8,065	6,714	52,150	52,200	8,815	6,899	8,815	7,341	55,150	55,200	9,565	7,349	9,565	8,091			
49,200	49,250	8,078	6,456	8,078	6,721	52,200	52,250	8,828	6,906	8,828	7,354	55,200	55,250	9,578	7,356	9,578	8,104			
49,250	49,300	8,090	6,464	8,090	6,729	52,250	52,300	8,840	6,914	8,840	7,366	55,250	55,300	9,590	7,364	9,590	8,116			
49,300	49,350	8,103	6,471	8,103	6,736	52,300	52,350	8,853	6,921	8,853	7,379	55,300	55,350	9,603	7,371	9,603	8,129			
49,350	49,400	8,115	6,479	8,115	6,744	52,350	52,400	8,865	6,929	8,865	7,391	55,350	55,400	9,615	7,379	9,615	8,141			
49,400	49,450	8,128	6,486	8,128	6,751	52,400	52,450	8,878	6,936	8,878	7,404	55,400	55,450	9,628	7,386	9,628	8,154			
49,450	49,500	8,140	6,494	8,140	6,759	52,450	52,500	8,890	6,944	8,890	7,416	55,450	55,500	9,640	7,394	9,640	8,166			
49,500	49,550	8,153	6,501	8,153	6,766	52,500	52,550	8,903	6,951	8,903	7,429	55,500	55,550	9,653	7,401	9,653	8,179			
49,550	49,600	8,165	6,509	8,165	6,774	52,550	52,600	8,915	6,959	8,915	7,441	55,550	55,600	9,665	7,409	9,665	8,191			
49,600	49,650	8,178	6,516	8,178	6,781	52,600	52,650	8,928	6,966	8,928	7,454	55,600	55,650	9,678	7,416	9,678	8,204			
49,650	49,700	8,190	6,524	8,190	6,789	52,650	52,700	8,940	6,974	8,940	7,466	55,650	55,700	9,690	7,424	9,690	8,216			
49,700	49,750	8,203	6,531	8,203	6,796	52,700	52,750	8,953	6,981	8,953	7,479	55,700	55,750	9,703	7,431	9,703	8,229			
49,750	49,800	8,215	6,539	8,215	6,804	52,750	52,800	8,965	6,989	8,965	7,491	55,750	55,800	9,715	7,439	9,715	8,241			
49,800	49,850	8,228	6,546	8,228	6,811	52,800	52,850	8,978	6,996	8,978	7,504	55,800	55,850	9,728	7,446	9,728	8,254			
49,850	49,900	8,240	6,554	8,240	6,819	52,850	52,900	8,990	7,004	8,990	7,516	55,850	55,900	9,740	7,454	9,740	8,266			
49,900	49,950	8,253	6,561	8,253	6,826	52,900	52,950	9,003	7,011	9,003	7,529	55,900	55,950	9,753	7,461	9,753	8,279			
49,950	50,000	8,265	6,569	8,265	6,834	52,950	53,000	9,015	7,019	9,015	7,541	55,950	56,000	9,765	7,469	9,765	8,291			
<b>50,000</b>						<b>53,000</b>						<b>56,000</b>								
50,000	50,050	8,278	6,576	8,278	6,841	53,000	53,050	9,028	7,026	9,028	7,554	56,000	56,050	9,778	7,476	9,778	8,304			
50,050	50,100	8,290	6,584	8,290	6,849	53,050	53,100	9,040	7,034	9,040	7,566	56,050	56,100	9,790	7,484	9,790	8,316			
50,100	50,150	8,303	6,591	8,303	6,856	53,100	53,150	9,053	7,041	9,053	7,579	56,100	56,150	9,803	7,491	9,803	8,329			
50,150	50,200	8,315	6,599	8,315	6,864	53,150	53,200	9,065	7,049	9,065	7,591	56,150	56,200	9,815	7,499	9,815	8,341			
50,200	50,250	8,328	6,606	8,328	6,871	53,200	53,250	9,078	7,056	9,078	7,604	56,200	56,250	9,828	7,506	9,828	8,354			
50,250	50,300	8,340	6,614	8,340	6,879	53,250	53,300	9,090	7,064	9,090	7,616	56,250	56,300	9,840	7,514	9,840	8,366			
50,300	50,350	8,353	6,621	8,353	6,886	53,300	53,350	9,103	7,071	9,103	7,629	56,300	56,350	9,853	7,521	9,853	8,379			
50,350	50,400	8,365	6,629	8,365	6,894	53,350	53,400	9,115	7,079	9,115	7,641	56,350	56,400	9,865	7,529	9,865	8,391			
50,400	50,450	8,378	6,636	8,378	6,904	53,400	53,450	9,128	7,086	9,128	7,654	56,400	56,450	9,878	7,536	9,878	8,404			
50,450	50,500	8,390	6,644	8,390	6,916	53,450	53,500	9,140	7,094	9,140	7,666	56,450	56,500	9,890	7,544	9,890	8,416			
50,500	50,550	8,403	6,651	8,403	6,929	53,500	53,550	9,153	7,101	9,153	7,679	56,500	56,550	9,903	7,551	9,903	8,429			
50,550	50,600	8,415	6,659	8,415	6,941	53,550	53,600	9,165	7,109	9,165	7,691	56,550	56,600	9,915	7,559	9,915	8,441			
50,600	50,650	8,428	6,666	8,428	6,954	53,600	53,650	9,178	7,116	9,178	7,704	56,600	56,650	9,928	7,566	9,928	8,454			
50,650	50,700	8,440	6,674	8,440	6,966	53,650	53,700	9,190	7,124	9,190	7,716	56,650	56,700	9,940	7,574	9,940	8,466			
50,700	50,750	8,453	6,681	8,453	6,979	53,700	53,750	9,203	7,131	9,203	7,729	56,700	56,750	9,953	7,581	9,953	8,479			
50,750	50,800	8,465	6,689	8,465	6,991	53,750	53,800	9,215	7,139	9,215	7,741	56,750	56,800	9,965	7,589	9,965	8,491			
50,800	50,850	8,478	6,696	8,478	7,004	53,800	53,850	9,228	7,146	9,228	7,754	56,800	56,850	9,978	7,596	9,978	8,504			
50,850	50,900	8,490	6,704	8,490	7,016	53,850	53,900	9,240	7,154	9,240	7,766	56,850	56,900	9,990	7,604	9,990	8,516			
50,900	50,950	8,503	6,711	8,503	7,029	53,900	53,950	9,253	7,161	9,253	7,779	56,900	56,950	10,003	7,611	10,003	8,529			
50,950	51,000	8,515	6,719	8,515	7,041	53,950	54,000	9,265	7,169	9,265	7,791	56,950	57,000	10,015	7,619	10,015	8,54			

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—	And you are—				If line 43 (taxable income) is—	And you are—					
		Single	Married filing jointly *	Married filing separately	Head of a household		Single	Married filing jointly *	Married filing separately	Head of a household		Single	Married filing jointly *	Married filing separately	Head of a household		
At least	But less than	Your tax is—				At least	But less than	Your tax is—				At least	But less than	Your tax is—			
<b>57,000</b>						<b>60,000</b>						<b>63,000</b>					
57,000	57,050	10,028	7,626	10,028	8,554	60,000	60,050	10,778	8,076	10,778	9,304	63,000	63,050	11,528	8,526	11,528	10,054
57,050	57,100	10,040	7,634	10,040	8,566	60,050	60,100	10,790	8,084	10,790	9,316	63,050	63,100	11,540	8,534	11,540	10,066
57,100	57,150	10,053	7,641	10,053	8,579	60,100	60,150	10,803	8,091	10,803	9,329	63,100	63,150	11,553	8,541	11,553	10,079
57,150	57,200	10,065	7,649	10,065	8,591	60,150	60,200	10,815	8,099	10,815	9,341	63,150	63,200	11,565	8,549	11,565	10,091
57,200	57,250	10,078	7,656	10,078	8,604	60,200	60,250	10,828	8,106	10,828	9,354	63,200	63,250	11,578	8,556	11,578	10,104
57,250	57,300	10,090	7,664	10,090	8,616	60,250	60,300	10,840	8,114	10,840	9,366	63,250	63,300	11,590	8,564	11,590	10,116
57,300	57,350	10,103	7,671	10,103	8,629	60,300	60,350	10,853	8,121	10,853	9,379	63,300	63,350	11,603	8,571	11,603	10,129
57,350	57,400	10,115	7,679	10,115	8,641	60,350	60,400	10,865	8,129	10,865	9,391	63,350	63,400	11,615	8,579	11,615	10,141
57,400	57,450	10,128	7,686	10,128	8,654	60,400	60,450	10,878	8,136	10,878	9,404	63,400	63,450	11,628	8,586	11,628	10,154
57,450	57,500	10,140	7,694	10,140	8,666	60,450	60,500	10,890	8,144	10,890	9,416	63,450	63,500	11,640	8,594	11,640	10,166
57,500	57,550	10,153	7,701	10,153	8,679	60,500	60,550	10,903	8,151	10,903	9,429	63,500	63,550	11,653	8,601	11,653	10,179
57,550	57,600	10,165	7,709	10,165	8,691	60,550	60,600	10,915	8,159	10,915	9,441	63,550	63,600	11,665	8,609	11,665	10,191
57,600	57,650	10,178	7,716	10,178	8,704	60,600	60,650	10,928	8,166	10,928	9,454	63,600	63,650	11,678	8,616	11,678	10,204
57,650	57,700	10,190	7,724	10,190	8,716	60,650	60,700	10,940	8,174	10,940	9,466	63,650	63,700	11,690	8,624	11,690	10,216
57,700	57,750	10,203	7,731	10,203	8,729	60,700	60,750	10,953	8,181	10,953	9,479	63,700	63,750	11,703	8,631	11,703	10,229
57,750	57,800	10,215	7,739	10,215	8,741	60,750	60,800	10,965	8,189	10,965	9,491	63,750	63,800	11,715	8,639	11,715	10,241
57,800	57,850	10,228	7,746	10,228	8,754	60,800	60,850	10,978	8,196	10,978	9,504	63,800	63,850	11,728	8,646	11,728	10,254
57,850	57,900	10,240	7,754	10,240	8,766	60,850	60,900	10,990	8,204	10,990	9,516	63,850	63,900	11,740	8,654	11,740	10,266
57,900	57,950	10,253	7,761	10,253	8,779	60,900	60,950	11,003	8,211	11,003	9,529	63,900	63,950	11,753	8,661	11,753	10,279
57,950	58,000	10,265	7,769	10,265	8,791	60,950	61,000	11,015	8,219	11,015	9,541	63,950	64,000	11,765	8,669	11,765	10,291
<b>58,000</b>						<b>61,000</b>						<b>64,000</b>					
58,000	58,050	10,278	7,776	10,278	8,804	61,000	61,050	11,028	8,226	11,028	9,554	64,000	64,050	11,778	8,676	11,778	10,304
58,050	58,100	10,290	7,784	10,290	8,816	61,050	61,100	11,040	8,234	11,040	9,566	64,050	64,100	11,790	8,684	11,790	10,316
58,100	58,150	10,303	7,791	10,303	8,829	61,100	61,150	11,053	8,241	11,053	9,579	64,100	64,150	11,803	8,691	11,803	10,329
58,150	58,200	10,315	7,799	10,315	8,841	61,150	61,200	11,065	8,249	11,065	9,591	64,150	64,200	11,815	8,699	11,815	10,341
58,200	58,250	10,328	7,806	10,328	8,854	61,200	61,250	11,078	8,256	11,078	9,604	64,200	64,250	11,828	8,706	11,828	10,354
58,250	58,300	10,340	7,814	10,340	8,866	61,250	61,300	11,090	8,264	11,090	9,616	64,250	64,300	11,840	8,714	11,840	10,366
58,300	58,350	10,353	7,821	10,353	8,879	61,300	61,350	11,103	8,271	11,103	9,629	64,300	64,350	11,853	8,721	11,853	10,379
58,350	58,400	10,365	7,829	10,365	8,891	61,350	61,400	11,115	8,279	11,115	9,641	64,350	64,400	11,865	8,729	11,865	10,391
58,400	58,450	10,378	7,836	10,378	8,904	61,400	61,450	11,128	8,286	11,128	9,654	64,400	64,450	11,878	8,736	11,878	10,404
58,450	58,500	10,390	7,844	10,390	8,916	61,450	61,500	11,140	8,294	11,140	9,666	64,450	64,500	11,890	8,744	11,890	10,416
58,500	58,550	10,403	7,851	10,403	8,929	61,500	61,550	11,153	8,301	11,153	9,679	64,500	64,550	11,903	8,751	11,903	10,429
58,550	58,600	10,415	7,859	10,415	8,941	61,550	61,600	11,165	8,309	11,165	9,691	64,550	64,600	11,915	8,759	11,915	10,441
58,600	58,650	10,428	7,866	10,428	8,954	61,600	61,650	11,178	8,316	11,178	9,704	64,600	64,650	11,928	8,766	11,928	10,454
58,650	58,700	10,440	7,874	10,440	8,966	61,650	61,700	11,190	8,324	11,190	9,716	64,650	64,700	11,940	8,774	11,940	10,466
58,700	58,750	10,453	7,881	10,453	8,979	61,700	61,750	11,203	8,331	11,203	9,729	64,700	64,750	11,953	8,781	11,953	10,479
58,750	58,800	10,465	7,889	10,465	8,991	61,750	61,800	11,215	8,339	11,215	9,741	64,750	64,800	11,965	8,789	11,965	10,491
58,800	58,850	10,478	7,896	10,478	9,004	61,800	61,850	11,228	8,346	11,228	9,754	64,800	64,850	11,978	8,796	11,978	10,504
58,850	58,900	10,490	7,904	10,490	9,016	61,850	61,900	11,240	8,354	11,240	9,766	64,850	64,900	11,990	8,804	11,990	10,516
58,900	58,950	10,503	7,911	10,503	9,029	61,900	61,950	11,253	8,361	11,253	9,779	64,900	64,950	12,003	8,811	12,003	10,529
58,950	59,000	10,515	7,919	10,515	9,041	61,950	62,000	11,265	8,369	11,265	9,791	64,950	65,000	12,015	8,819	12,015	10,541
<b>59,000</b>						<b>62,000</b>						<b>65,000</b>					
59,000	59,050	10,528	7,926	10,528	9,054	62,000	62,050	11,278	8,376	11,278	9,804	65,000	65,050	12,028	8,826	12,028	10,554
59,050	59,100	10,540	7,934	10,540	9,066	62,050	62,100	11,290	8,384	11,290	9,816	65,050	65,100	12,040	8,834	12,040	10,566
59,100	59,150	10,553	7,941	10,553	9,079	62,100	62,150	11,303	8,391	11,303	9,829	65,100	65,150	12,053	8,841	12,053	10,579
59,150	59,200	10,565	7,949	10,565	9,091	62,150	62,200	11,315	8,399	11,315	9,841	65,150	65,200	12,065	8,849	12,065	10,591
59,200	59,250	10,578	7,956	10,578	9,104	62,200	62,250	11,328	8,406	11,328	9,854	65,200	65,250	12,078	8,856	12,078	10,604
59,250	59,300	10,590	7,964	10,590	9,116	62,250	62,300	11,340	8,414	11,340	9,866	65,250	65,300	12,090	8,864	12,090	10,616
59,300	59,350	10,603	7,971	10,603	9,129	62,300	62,350	11,353	8,421	11,353	9,879	65,300	65,350	12,103	8,871	12,103	10,629
59,350	59,400	10,615	7,979	10,615	9,141	62,350	62,400	11,365	8,429	11,365	9,891	65,350	65,400	12,115	8,879	12,115	10,641
59,400	59,450	10,628	7,986	10,628	9,154	62,400	62,450	11,378	8,436	11,378	9,904	65,400	65,450	12,128	8,886	12,128	10,654
59,450	59,500	10,640	7,994	10,640	9,166	62,450	62,500	11,390	8,444	11,390	9,916	65,450	65,500	12,140	8,894	12,140	10,666
59,500	59,550	10,653	8,001	10,653	9,179	62,500	62,550	11,403	8,451	11,403	9,929	65,500	65,550	12,153	8,901	12,153	10,679
59,550	59,600	10,665	8,009	10,665	9,191	62,550	62,600	11,415	8,459	11,415	9,941	65,550	65,600	12,165	8,909	12,165	10,691
59,600	59,650	10,678	8,016	10,678	9,204	62,600	62,650	11,428	8,466	11,428	9,954	65,600	65,650	12,178	8,916	12,178	10,704
59,650	59,700	10,690	8,024	10,690	9,216	62,650	62,700	11,440	8,474	11,440	9,966	65,650	65,700	12,190	8,924	12,190	10,716
59,700	59,750	10,703	8,031	10,703	9,229	62,700	62,750	11,453	8,481	11,453	9,979	65,700	65,750	12,203	8,931	12,203	10,729
59,750	59,800	10,715	8,039	10,715	9,241	62,750	62,800	11,465	8,489	11,465	9,991	65,750	65,800	12,215	8,939	12,215	10,741
59,800	59,850	10,728	8,046	10,728	9,254	62,800	62,850	11,478	8,496	11,478	10,004	65,800	65,850	12,228	8,946	12,228	10,754
59,850	59,900	10,740	8,054	10,740	9,266	62,850	62,900	11,490	8,504	11,490	10,016	65,850	65,900	12,240	8,954	12,240	10,766

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—	And you are—				If line 43 (taxable income) is—	And you are—					
		Single	Married filing jointly *	Married filing separately	Head of a household		Single	Married filing jointly *	Married filing separately	Head of a household		Single	Married filing jointly *	Married filing separately	Head of a household		
At least	But less than	Your tax is—				At least	But less than	Your tax is—				At least	But less than	Your tax is—			
<b>66,000</b>						<b>69,000</b>						<b>72,000</b>					
66,000	66,050	12,278	9,976	12,278	10,804	69,000	69,050	13,028	9,426	13,028	11,554	72,000	72,050	13,778	9,876	13,778	12,304
66,050	66,100	12,290	9,984	12,290	10,816	69,050	69,100	13,040	9,434	13,040	11,566	72,050	72,100	13,790	9,884	13,790	12,316
66,100	66,150	12,303	9,991	12,303	10,829	69,100	69,150	13,053	9,441	13,053	11,579	72,100	72,150	13,803	9,891	13,803	12,329
66,150	66,200	12,315	9,999	12,315	10,841	69,150	69,200	13,065	9,449	13,065	11,591	72,150	72,200	13,815	9,899	13,815	12,341
66,200	66,250	12,328	9,006	12,328	10,854	69,200	69,250	13,078	9,456	13,078	11,604	72,200	72,250	13,828	9,906	13,828	12,354
66,250	66,300	12,340	9,014	12,340	10,866	69,250	69,300	13,090	9,464	13,090	11,616	72,250	72,300	13,840	9,914	13,840	12,366
66,300	66,350	12,353	9,021	12,353	10,879	69,300	69,350	13,103	9,471	13,103	11,629	72,300	72,350	13,853	9,921	13,853	12,379
66,350	66,400	12,365	9,029	12,365	10,891	69,350	69,400	13,115	9,479	13,115	11,641	72,350	72,400	13,865	9,929	13,865	12,391
66,400	66,450	12,378	9,036	12,378	10,904	69,400	69,450	13,128	9,486	13,128	11,654	72,400	72,450	13,878	9,936	13,878	12,404
66,450	66,500	12,390	9,044	12,390	10,916	69,450	69,500	13,140	9,494	13,140	11,666	72,450	72,500	13,890	9,944	13,890	12,416
66,500	66,550	12,403	9,051	12,403	10,929	69,500	69,550	13,153	9,501	13,153	11,679	72,500	72,550	13,903	9,951	13,903	12,429
66,550	66,600	12,415	9,059	12,415	10,941	69,550	69,600	13,165	9,509	13,165	11,691	72,550	72,600	13,915	9,959	13,915	12,441
66,600	66,650	12,428	9,066	12,428	10,954	69,600	69,650	13,178	9,516	13,178	11,704	72,600	72,650	13,928	9,966	13,928	12,454
66,650	66,700	12,440	9,074	12,440	10,966	69,650	69,700	13,190	9,524	13,190	11,716	72,650	72,700	13,940	9,974	13,940	12,466
66,700	66,750	12,453	9,081	12,453	10,979	69,700	69,750	13,203	9,531	13,203	11,729	72,700	72,750	13,953	9,981	13,953	12,479
66,750	66,800	12,465	9,089	12,465	10,991	69,750	69,800	13,215	9,539	13,215	11,741	72,750	72,800	13,965	9,989	13,965	12,491
66,800	66,850	12,478	9,096	12,478	11,004	69,800	69,850	13,228	9,546	13,228	11,754	72,800	72,850	13,978	9,996	13,978	12,504
66,850	66,900	12,490	9,104	12,490	11,016	69,850	69,900	13,240	9,554	13,240	11,766	72,850	72,900	13,990	10,004	13,990	12,516
66,900	66,950	12,503	9,111	12,503	11,029	69,900	69,950	13,253	9,561	13,253	11,779	72,900	72,950	14,003	10,011	14,003	12,529
66,950	67,000	12,515	9,119	12,515	11,041	69,950	70,000	13,265	9,569	13,265	11,791	72,950	73,000	14,015	10,019	14,015	12,541
<b>67,000</b>						<b>70,000</b>						<b>73,000</b>					
67,000	67,050	12,528	9,126	12,528	11,054	70,000	70,050	13,278	9,576	13,278	11,804	73,000	73,050	14,028	10,026	14,028	12,554
67,050	67,100	12,540	9,134	12,540	11,066	70,050	70,100	13,290	9,584	13,290	11,816	73,050	73,100	14,040	10,034	14,040	12,566
67,100	67,150	12,553	9,141	12,553	11,079	70,100	70,150	13,303	9,591	13,303	11,829	73,100	73,150	14,053	10,041	14,053	12,579
67,150	67,200	12,565	9,149	12,565	11,091	70,150	70,200	13,315	9,599	13,315	11,841	73,150	73,200	14,065	10,049	14,065	12,591
67,200	67,250	12,578	9,156	12,578	11,104	70,200	70,250	13,328	9,606	13,328	11,854	73,200	73,250	14,078	10,056	14,078	12,604
67,250	67,300	12,590	9,164	12,590	11,116	70,250	70,300	13,340	9,614	13,340	11,866	73,250	73,300	14,090	10,064	14,090	12,616
67,300	67,350	12,603	9,171	12,603	11,129	70,300	70,350	13,353	9,621	13,353	11,879	73,300	73,350	14,103	10,071	14,103	12,629
67,350	67,400	12,615	9,179	12,615	11,141	70,350	70,400	13,365	9,629	13,365	11,891	73,350	73,400	14,115	10,079	14,115	12,641
67,400	67,450	12,628	9,186	12,628	11,154	70,400	70,450	13,378	9,636	13,378	11,904	73,400	73,450	14,128	10,086	14,128	12,654
67,450	67,500	12,640	9,194	12,640	11,166	70,450	70,500	13,390	9,644	13,390	11,916	73,450	73,500	14,140	10,094	14,140	12,666
67,500	67,550	12,653	9,201	12,653	11,179	70,500	70,550	13,403	9,651	13,403	11,929	73,500	73,550	14,153	10,101	14,153	12,679
67,550	67,600	12,665	9,209	12,665	11,191	70,550	70,600	13,415	9,659	13,415	11,941	73,550	73,600	14,165	10,109	14,165	12,691
67,600	67,650	12,678	9,216	12,678	11,204	70,600	70,650	13,428	9,666	13,428	11,954	73,600	73,650	14,178	10,116	14,178	12,704
67,650	67,700	12,690	9,224	12,690	11,216	70,650	70,700	13,440	9,674	13,440	11,966	73,650	73,700	14,190	10,124	14,190	12,716
67,700	67,750	12,703	9,231	12,703	11,229	70,700	70,750	13,453	9,681	13,453	11,979	73,700	73,750	14,203	10,131	14,203	12,729
67,750	67,800	12,715	9,239	12,715	11,241	70,750	70,800	13,465	9,689	13,465	11,991	73,750	73,800	14,215	10,139	14,215	12,741
67,800	67,850	12,728	9,246	12,728	11,254	70,800	70,850	13,478	9,696	13,478	12,004	73,800	73,850	14,228	10,146	14,228	12,754
67,850	67,900	12,740	9,254	12,740	11,266	70,850	70,900	13,490	9,704	13,490	12,016	73,850	73,900	14,240	10,154	14,240	12,766
67,900	67,950	12,753	9,261	12,753	11,279	70,900	70,950	13,503	9,711	13,503	12,029	73,900	73,950	14,253	10,161	14,253	12,779
67,950	68,000	12,765	9,269	12,765	11,291	70,950	71,000	13,515	9,719	13,515	12,041	73,950	74,000	14,265	10,169	14,265	12,791
<b>68,000</b>						<b>71,000</b>						<b>74,000</b>					
68,000	68,050	12,778	9,276	12,778	11,304	71,000	71,050	13,528	9,726	13,528	12,054	74,000	74,050	14,278	10,176	14,278	12,804
68,050	68,100	12,790	9,284	12,790	11,316	71,050	71,100	13,540	9,734	13,540	12,066	74,050	74,100	14,290	10,184	14,290	12,816
68,100	68,150	12,803	9,291	12,803	11,329	71,100	71,150	13,553	9,741	13,553	12,079	74,100	74,150	14,303	10,191	14,303	12,829
68,150	68,200	12,815	9,299	12,815	11,341	71,150	71,200	13,565	9,749	13,565	12,091	74,150	74,200	14,315	10,199	14,315	12,841
68,200	68,250	12,828	9,306	12,828	11,354	71,200	71,250	13,578	9,756	13,578	12,104	74,200	74,250	14,328	10,206	14,328	12,854
68,250	68,300	12,840	9,314	12,840	11,366	71,250	71,300	13,590	9,764	13,590	12,116	74,250	74,300	14,340	10,214	14,340	12,866
68,300	68,350	12,853	9,321	12,853	11,379	71,300	71,350	13,603	9,771	13,603	12,129	74,300	74,350	14,353	10,221	14,353	12,879
68,350	68,400	12,865	9,329	12,865	11,391	71,350	71,400	13,615	9,779	13,615	12,141	74,350	74,400	14,365	10,229	14,365	12,891
68,400	68,450	12,878	9,336	12,878	11,404	71,400	71,450	13,628	9,786	13,628	12,154	74,400	74,450	14,378	10,236	14,378	12,904
68,450	68,500	12,890	9,344	12,890	11,416	71,450	71,500	13,640	9,794	13,640	12,166	74,450	74,500	14,390	10,244	14,390	12,916
68,500	68,550	12,903	9,351	12,903	11,429	71,500	71,550	13,653	9,801	13,653	12,179	74,500	74,550	14,403	10,251	14,403	12,929
68,550	68,600	12,915	9,359	12,915	11,441	71,550	71,600	13,665	9,809	13,665	12,191	74,550	74,600	14,415	10,259	14,415	12,941
68,600	68,650	12,928	9,366	12,928	11,454	71,600	71,650	13,678	9,816	13,678	12,204	74,600	74,650	14,428	10,266	14,428	12,954
68,650	68,700	12,940	9,374	12,940	11,466	71,650	71,700	13,690	9,824	13,690	12,216	74,650	74,700	14,440	10,274	14,440	12,966
68,700	68,750	12,953	9,381	12,953	11,479	71,700	71,750	13,703	9,831	13,703	12,229	74,700	74,750	14,453	10,281	14,453	12,979
68,750	68,800	12,965	9,389	12,965	11,491	71,750	71,800	13,715	9,839	13,715	12,241	74,750	74,800	14,465	10,289	14,465	12,991
68,800	68,850	12,978	9,396	12,978	11,504	71,800	71,850	13,728	9,846	13,728	12,254	74,800	74				

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
<b>75,000</b>						<b>78,000</b>						<b>81,000</b>					
75,000	75,050	14,528	10,326	14,528	13,054	78,000	78,050	15,278	11,049	15,340	13,804	81,000	81,050	16,028	11,799	16,180	14,554
75,050	75,100	14,540	10,334	14,540	13,066	78,050	78,100	15,290	11,061	15,354	13,816	81,050	81,100	16,040	11,811	16,194	14,566
75,100	75,150	14,553	10,341	14,553	13,079	78,100	78,150	15,303	11,074	15,368	13,829	81,100	81,150	16,053	11,824	16,208	14,579
75,150	75,200	14,565	10,349	14,565	13,091	78,150	78,200	15,315	11,086	15,382	13,841	81,150	81,200	16,065	11,836	16,222	14,591
75,200	75,250	14,578	10,356	14,578	13,104	78,200	78,250	15,328	11,099	15,396	13,854	81,200	81,250	16,078	11,849	16,236	14,604
75,250	75,300	14,590	10,364	14,590	13,116	78,250	78,300	15,340	11,111	15,410	13,866	81,250	81,300	16,090	11,861	16,250	14,616
75,300	75,350	14,603	10,374	14,603	13,129	78,300	78,350	15,353	11,124	15,424	13,879	81,300	81,350	16,103	11,874	16,264	14,629
75,350	75,400	14,615	10,386	14,615	13,141	78,350	78,400	15,365	11,136	15,438	13,891	81,350	81,400	16,115	11,886	16,278	14,641
75,400	75,450	14,628	10,399	14,628	13,154	78,400	78,450	15,378	11,149	15,452	13,904	81,400	81,450	16,128	11,899	16,292	14,654
75,450	75,500	14,640	10,411	14,640	13,166	78,450	78,500	15,390	11,161	15,466	13,916	81,450	81,500	16,140	11,911	16,306	14,666
75,500	75,550	14,653	10,424	14,653	13,179	78,500	78,550	15,403	11,174	15,480	13,929	81,500	81,550	16,153	11,924	16,320	14,679
75,550	75,600	14,665	10,436	14,665	13,191	78,550	78,600	15,415	11,186	15,494	13,941	81,550	81,600	16,165	11,936	16,334	14,691
75,600	75,650	14,678	10,449	14,678	13,204	78,600	78,650	15,428	11,199	15,508	13,954	81,600	81,650	16,178	11,949	16,348	14,704
75,650	75,700	14,690	10,461	14,690	13,216	78,650	78,700	15,440	11,211	15,522	13,966	81,650	81,700	16,190	11,961	16,362	14,716
75,700	75,750	14,703	10,474	14,703	13,229	78,700	78,750	15,453	11,224	15,536	13,979	81,700	81,750	16,203	11,974	16,376	14,729
75,750	75,800	14,715	10,486	14,715	13,241	78,750	78,800	15,465	11,236	15,550	13,991	81,750	81,800	16,215	11,986	16,390	14,741
75,800	75,850	14,728	10,499	14,728	13,254	78,800	78,850	15,478	11,249	15,564	14,004	81,800	81,850	16,228	11,999	16,404	14,754
75,850	75,900	14,740	10,511	14,740	13,266	78,850	78,900	15,490	11,261	15,578	14,016	81,850	81,900	16,240	12,011	16,418	14,766
75,900	75,950	14,753	10,524	14,753	13,279	78,900	78,950	15,503	11,274	15,592	14,029	81,900	81,950	16,253	12,024	16,432	14,779
75,950	76,000	14,765	10,536	14,766	13,291	78,950	79,000	15,515	11,286	15,606	14,041	81,950	82,000	16,265	12,036	16,446	14,791
<b>76,000</b>						<b>79,000</b>						<b>82,000</b>					
76,000	76,050	14,778	10,549	14,780	13,304	79,000	79,050	15,528	11,299	15,620	14,054	82,000	82,050	16,278	12,049	16,460	14,804
76,050	76,100	14,790	10,561	14,794	13,316	79,050	79,100	15,540	11,311	15,634	14,066	82,050	82,100	16,290	12,061	16,474	14,816
76,100	76,150	14,803	10,574	14,808	13,329	79,100	79,150	15,553	11,324	15,648	14,079	82,100	82,150	16,303	12,074	16,488	14,829
76,150	76,200	14,815	10,586	14,822	13,341	79,150	79,200	15,565	11,336	15,662	14,091	82,150	82,200	16,315	12,086	16,502	14,841
76,200	76,250	14,828	10,599	14,836	13,354	79,200	79,250	15,578	11,349	15,676	14,104	82,200	82,250	16,328	12,099	16,516	14,854
76,250	76,300	14,840	10,611	14,850	13,366	79,250	79,300	15,590	11,361	15,690	14,116	82,250	82,300	16,340	12,111	16,530	14,866
76,300	76,350	14,853	10,624	14,864	13,379	79,300	79,350	15,603	11,374	15,704	14,129	82,300	82,350	16,353	12,124	16,544	14,879
76,350	76,400	14,865	10,636	14,878	13,391	79,350	79,400	15,615	11,386	15,718	14,141	82,350	82,400	16,365	12,136	16,558	14,891
76,400	76,450	14,878	10,649	14,892	13,404	79,400	79,450	15,628	11,399	15,732	14,154	82,400	82,450	16,378	12,149	16,572	14,904
76,450	76,500	14,890	10,661	14,906	13,416	79,450	79,500	15,640	11,411	15,746	14,166	82,450	82,500	16,390	12,161	16,586	14,916
76,500	76,550	14,903	10,674	14,920	13,429	79,500	79,550	15,653	11,424	15,760	14,179	82,500	82,550	16,403	12,174	16,600	14,929
76,550	76,600	14,915	10,686	14,934	13,441	79,550	79,600	15,665	11,436	15,774	14,191	82,550	82,600	16,415	12,186	16,614	14,941
76,600	76,650	14,928	10,699	14,948	13,454	79,600	79,650	15,678	11,449	15,788	14,204	82,600	82,650	16,428	12,199	16,628	14,954
76,650	76,700	14,940	10,711	14,962	13,466	79,650	79,700	15,690	11,461	15,802	14,216	82,650	82,700	16,440	12,211	16,642	14,966
76,700	76,750	14,953	10,724	14,976	13,479	79,700	79,750	15,703	11,474	15,816	14,229	82,700	82,750	16,453	12,224	16,656	14,979
76,750	76,800	14,965	10,736	14,990	13,491	79,750	79,800	15,715	11,486	15,830	14,241	82,750	82,800	16,465	12,236	16,670	14,991
76,800	76,850	14,978	10,749	15,004	13,504	79,800	79,850	15,728	11,499	15,844	14,254	82,800	82,850	16,478	12,249	16,684	15,004
76,850	76,900	14,990	10,761	15,018	13,516	79,850	79,900	15,740	11,511	15,858	14,266	82,850	82,900	16,490	12,261	16,698	15,016
76,900	76,950	15,003	10,774	15,032	13,529	79,900	79,950	15,753	11,524	15,872	14,279	82,900	82,950	16,503	12,274	16,712	15,029
76,950	77,000	15,015	10,786	15,046	13,541	79,950	80,000	15,765	11,536	15,886	14,291	82,950	83,000	16,515	12,286	16,726	15,041
<b>77,000</b>						<b>80,000</b>						<b>83,000</b>					
77,000	77,050	15,028	10,799	15,060	13,554	80,000	80,050	15,778	11,549	15,900	14,304	83,000	83,050	16,528	12,299	16,740	15,054
77,050	77,100	15,040	10,811	15,074	13,566	80,050	80,100	15,790	11,561	15,914	14,316	83,050	83,100	16,540	12,311	16,754	15,066
77,100	77,150	15,053	10,824	15,088	13,579	80,100	80,150	15,803	11,574	15,928	14,329	83,100	83,150	16,553	12,324	16,768	15,079
77,150	77,200	15,065	10,836	15,102	13,591	80,150	80,200	15,815	11,586	15,942	14,341	83,150	83,200	16,565	12,336	16,782	15,091
77,200	77,250	15,078	10,849	15,116	13,604	80,200	80,250	15,828	11,599	15,956	14,354	83,200	83,250	16,578	12,349	16,796	15,104
77,250	77,300	15,090	10,861	15,130	13,616	80,250	80,300	15,840	11,611	15,970	14,366	83,250	83,300	16,590	12,361	16,810	15,116
77,300	77,350	15,103	10,874	15,144	13,629	80,300	80,350	15,853	11,624	15,984	14,379	83,300	83,350	16,603	12,374	16,824	15,129
77,350	77,400	15,115	10,886	15,158	13,641	80,350	80,400	15,865	11,636	15,998	14,391	83,350	83,400	16,615	12,386	16,838	15,141
77,400	77,450	15,128	10,899	15,172	13,654	80,400	80,450	15,878	11,649	16,012	14,404	83,400	83,450	16,628	12,399	16,852	15,154
77,450	77,500	15,140	10,911	15,186	13,666	80,450	80,500	15,890	11,661	16,026	14,416	83,450	83,500	16,640	12,411	16,866	15,166
77,500	77,550	15,153	10,924	15,200	13,679	80,500	80,550	15,903	11,674	16,040	14,429	83,500	83,550	16,653	12,424	16,880	15,179
77,550	77,600	15,165	10,936	15,214	13,691	80,550	80,600	15,915	11,686	16,054	14,441	83,550	83,600	16,665	12,436	16,894	15,191
77,600	77,650	15,178	10,949	15,228	13,704	80,600	80,650	15,928	11,699	16,068	14,454	83,600	83,650	16,678	12,449	16,908	15,204
77,650	77,700	15,190	10,961	15,242	13,716	80,650	80,700	15,940	11,711	16,082	14,466	83,650	83,700	16,690	12,461	16,922	15,216
77,700	77,750	15,203	10,974	15,256	13,729	80,700	80,750	15,953	11,724	16,096	14,479	83,700	83,750	16,703	12,474	16,936	15,229
77,750	77,800	15,215	10,986	15,270	13,741	80,750	80,800	15,965	11,736	16,110	14,491	83,750	83,800	16,715	12,486	16,950	15,241

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
<b>84,000</b>						<b>87,000</b>						<b>90,000</b>					
84,000	84,050	16,778	12,549	17,020	15,304	87,000	87,050	17,528	13,299	17,860	16,054	90,000	90,050	18,278	14,049	18,700	16,804
84,050	84,100	16,790	12,561	17,034	15,316	87,050	87,100	17,540	13,311	17,874	16,066	90,050	90,100	18,290	14,061	18,714	16,816
84,100	84,150	16,803	12,574	17,048	15,329	87,100	87,150	17,553	13,324	17,888	16,079	90,100	90,150	18,303	14,074	18,728	16,829
84,150	84,200	16,815	12,586	17,062	15,341	87,150	87,200	17,565	13,336	17,902	16,091	90,150	90,200	18,315	14,086	18,742	16,841
84,200	84,250	16,828	12,599	17,076	15,354	87,200	87,250	17,578	13,349	17,916	16,104	90,200	90,250	18,328	14,099	18,756	16,854
84,250	84,300	16,840	12,611	17,090	15,366	87,250	87,300	17,590	13,361	17,930	16,116	90,250	90,300	18,340	14,111	18,770	16,866
84,300	84,350	16,853	12,624	17,104	15,379	87,300	87,350	17,603	13,374	17,944	16,129	90,300	90,350	18,353	14,124	18,784	16,879
84,350	84,400	16,865	12,636	17,118	15,391	87,350	87,400	17,615	13,386	17,958	16,141	90,350	90,400	18,365	14,136	18,798	16,891
84,400	84,450	16,878	12,649	17,132	15,404	87,400	87,450	17,628	13,399	17,972	16,154	90,400	90,450	18,378	14,149	18,812	16,904
84,450	84,500	16,890	12,661	17,146	15,416	87,450	87,500	17,640	13,411	17,986	16,166	90,450	90,500	18,390	14,161	18,826	16,916
84,500	84,550	16,903	12,674	17,160	15,429	87,500	87,550	17,653	13,424	18,000	16,179	90,500	90,550	18,403	14,174	18,840	16,929
84,550	84,600	16,915	12,686	17,174	15,441	87,550	87,600	17,665	13,436	18,014	16,191	90,550	90,600	18,415	14,186	18,854	16,941
84,600	84,650	16,928	12,699	17,188	15,454	87,600	87,650	17,678	13,449	18,028	16,204	90,600	90,650	18,428	14,199	18,868	16,954
84,650	84,700	16,940	12,711	17,202	15,466	87,650	87,700	17,690	13,461	18,042	16,216	90,650	90,700	18,440	14,211	18,882	16,966
84,700	84,750	16,953	12,724	17,216	15,479	87,700	87,750	17,703	13,474	18,056	16,229	90,700	90,750	18,453	14,224	18,896	16,979
84,750	84,800	16,965	12,736	17,230	15,491	87,750	87,800	17,715	13,486	18,070	16,241	90,750	90,800	18,465	14,236	18,910	16,991
84,800	84,850	16,978	12,749	17,244	15,504	87,800	87,850	17,728	13,499	18,084	16,254	90,800	90,850	18,478	14,249	18,924	17,004
84,850	84,900	16,990	12,761	17,258	15,516	87,850	87,900	17,740	13,511	18,098	16,266	90,850	90,900	18,490	14,261	18,938	17,016
84,900	84,950	17,003	12,774	17,272	15,529	87,900	87,950	17,753	13,524	18,112	16,279	90,900	90,950	18,503	14,274	18,952	17,029
84,950	85,000	17,015	12,786	17,286	15,541	87,950	88,000	17,765	13,536	18,126	16,291	90,950	91,000	18,515	14,286	18,966	17,041
<b>85,000</b>						<b>88,000</b>						<b>91,000</b>					
85,000	85,050	17,028	12,799	17,300	15,554	88,000	88,050	17,778	13,549	18,140	16,304	91,000	91,050	18,528	14,299	18,980	17,054
85,050	85,100	17,040	12,811	17,314	15,566	88,050	88,100	17,790	13,561	18,154	16,316	91,050	91,100	18,540	14,311	18,994	17,066
85,100	85,150	17,053	12,824	17,328	15,579	88,100	88,150	17,803	13,574	18,168	16,329	91,100	91,150	18,553	14,324	19,008	17,079
85,150	85,200	17,065	12,836	17,342	15,591	88,150	88,200	17,815	13,586	18,182	16,341	91,150	91,200	18,566	14,336	19,022	17,091
85,200	85,250	17,078	12,849	17,356	15,604	88,200	88,250	17,828	13,599	18,196	16,354	91,200	91,250	18,580	14,349	19,036	17,104
85,250	85,300	17,090	12,861	17,370	15,616	88,250	88,300	17,840	13,611	18,210	16,366	91,250	91,300	18,594	14,361	19,050	17,116
85,300	85,350	17,103	12,874	17,384	15,629	88,300	88,350	17,853	13,624	18,224	16,379	91,300	91,350	18,608	14,374	19,064	17,129
85,350	85,400	17,115	12,886	17,398	15,641	88,350	88,400	17,865	13,636	18,238	16,391	91,350	91,400	18,622	14,386	19,078	17,141
85,400	85,450	17,128	12,899	17,412	15,654	88,400	88,450	17,878	13,649	18,252	16,404	91,400	91,450	18,636	14,399	19,092	17,154
85,450	85,500	17,140	12,911	17,426	15,666	88,450	88,500	17,890	13,661	18,266	16,416	91,450	91,500	18,650	14,411	19,106	17,166
85,500	85,550	17,153	12,924	17,440	15,679	88,500	88,550	17,903	13,674	18,280	16,429	91,500	91,550	18,664	14,424	19,120	17,179
85,550	85,600	17,165	12,936	17,454	15,691	88,550	88,600	17,915	13,686	18,294	16,441	91,550	91,600	18,678	14,436	19,134	17,191
85,600	85,650	17,178	12,949	17,468	15,704	88,600	88,650	17,928	13,699	18,308	16,454	91,600	91,650	18,692	14,449	19,148	17,204
85,650	85,700	17,190	12,961	17,482	15,716	88,650	88,700	17,940	13,711	18,322	16,466	91,650	91,700	18,706	14,461	19,162	17,216
85,700	85,750	17,203	12,974	17,496	15,729	88,700	88,750	17,953	13,724	18,336	16,479	91,700	91,750	18,720	14,474	19,176	17,229
85,750	85,800	17,215	12,986	17,510	15,741	88,750	88,800	17,965	13,736	18,350	16,491	91,750	91,800	18,734	14,486	19,190	17,241
85,800	85,850	17,228	12,999	17,524	15,754	88,800	88,850	17,978	13,749	18,364	16,504	91,800	91,850	18,748	14,499	19,204	17,254
85,850	85,900	17,240	13,011	17,538	15,766	88,850	88,900	17,990	13,761	18,378	16,516	91,850	91,900	18,762	14,511	19,218	17,266
85,900	85,950	17,253	13,024	17,552	15,779	88,900	88,950	18,003	13,774	18,392	16,529	91,900	91,950	18,776	14,524	19,232	17,279
85,950	86,000	17,265	13,036	17,566	15,791	88,950	89,000	18,015	13,786	18,406	16,541	91,950	92,000	18,790	14,536	19,246	17,291
<b>86,000</b>						<b>89,000</b>						<b>92,000</b>					
86,000	86,050	17,278	13,049	17,580	15,804	89,000	89,050	18,028	13,799	18,420	16,554	92,000	92,050	18,804	14,549	19,260	17,304
86,050	86,100	17,290	13,061	17,594	15,816	89,050	89,100	18,040	13,811	18,434	16,566	92,050	92,100	18,818	14,561	19,274	17,316
86,100	86,150	17,303	13,074	17,608	15,829	89,100	89,150	18,053	13,824	18,448	16,579	92,100	92,150	18,832	14,574	19,288	17,329
86,150	86,200	17,315	13,086	17,622	15,841	89,150	89,200	18,065	13,836	18,462	16,591	92,150	92,200	18,846	14,586	19,302	17,341
86,200	86,250	17,328	13,099	17,636	15,854	89,200	89,250	18,078	13,849	18,476	16,604	92,200	92,250	18,860	14,599	19,316	17,354
86,250	86,300	17,340	13,111	17,650	15,866	89,250	89,300	18,090	13,861	18,490	16,616	92,250	92,300	18,874	14,611	19,330	17,366
86,300	86,350	17,353	13,124	17,664	15,879	89,300	89,350	18,103	13,874	18,504	16,629	92,300	92,350	18,888	14,624	19,344	17,379
86,350	86,400	17,365	13,136	17,678	15,891	89,350	89,400	18,115	13,886	18,518	16,641	92,350	92,400	18,902	14,636	19,358	17,391
86,400	86,450	17,378	13,149	17,692	15,904	89,400	89,450	18,128	13,899	18,532	16,654	92,400	92,450	18,916	14,649	19,372	17,404
86,450	86,500	17,390	13,161	17,706	15,916	89,450	89,500	18,140	13,911	18,546	16,666	92,450	92,500	18,930	14,661	19,386	17,416
86,500	86,550	17,403	13,174	17,720	15,929	89,500	89,550	18,153	13,924	18,560	16,679	92,500	92,550	18,944	14,674	19,400	17,429
86,550	86,600	17,415	13,186	17,734	15,941	89,550	89,600	18,165	13,936	18,574	16,691	92,550	92,600	18,958	14,686	19,414	17,441
86,600	86,650	17,428	13,199	17,748	15,954	89,600	89,650	18,178	13,949	18,588	16,704	92,600	92,650	18,972	14,699	19,428	17,454
86,650	86,700	17,440	13,211	17,762	15,966	89,650	89,700	18,190	13,961	18,602	16,716	92,650	92,700	18,986	14,711	19,442	17,466
86,700	86,750	17,453	13,224	17,776	15,979	89,700	89,750	18,203	13,974	18,616	16,729	92,700	92,750	19,000	14,724	19,456	17,479
86,750	86,800	17,465	13,236	17,790	15,991	89,750	89,800	18,215	13,986	18,630	16,741	92,750	92,800	19,014	14,736	19,470	17,491

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—	And you are—				If line 43 (taxable income) is—	And you are—					
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household		At least	But less than	Single	Married filing jointly *		Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *
Your tax is—						Your tax is—						Your tax is—					
<b>93,000</b>						<b>96,000</b>						<b>99,000</b>					
93,000	93,050	19,084	14,799	19,540	17,554	96,000	96,050	19,924	15,549	20,380	18,304	99,000	99,050	20,764	16,299	21,220	19,054
93,050	93,100	19,098	14,811	19,554	17,566	96,050	96,100	19,938	15,561	20,394	18,316	99,050	99,100	20,778	16,311	21,234	19,066
93,100	93,150	19,112	14,824	19,568	17,579	96,100	96,150	19,952	15,574	20,408	18,329	99,100	99,150	20,792	16,324	21,248	19,079
93,150	93,200	19,126	14,836	19,582	17,591	96,150	96,200	19,966	15,586	20,422	18,341	99,150	99,200	20,806	16,336	21,262	19,091
93,200	93,250	19,140	14,849	19,596	17,604	96,200	96,250	19,980	15,599	20,436	18,354	99,200	99,250	20,820	16,349	21,276	19,104
93,250	93,300	19,154	14,861	19,610	17,616	96,250	96,300	19,994	15,611	20,450	18,366	99,250	99,300	20,834	16,361	21,290	19,116
93,300	93,350	19,168	14,874	19,624	17,629	96,300	96,350	20,008	15,624	20,464	18,379	99,300	99,350	20,848	16,374	21,304	19,129
93,350	93,400	19,182	14,886	19,638	17,641	96,350	96,400	20,022	15,636	20,478	18,391	99,350	99,400	20,862	16,386	21,318	19,141
93,400	93,450	19,196	14,899	19,652	17,654	96,400	96,450	20,036	15,649	20,492	18,404	99,400	99,450	20,876	16,399	21,332	19,154
93,450	93,500	19,210	14,911	19,666	17,666	96,450	96,500	20,050	15,661	20,506	18,416	99,450	99,500	20,890	16,411	21,346	19,166
93,500	93,550	19,224	14,924	19,680	17,679	96,500	96,550	20,064	15,674	20,520	18,429	99,500	99,550	20,904	16,424	21,360	19,179
93,550	93,600	19,238	14,936	19,694	17,691	96,550	96,600	20,078	15,686	20,534	18,441	99,550	99,600	20,918	16,436	21,374	19,191
93,600	93,650	19,252	14,949	19,708	17,704	96,600	96,650	20,092	15,699	20,548	18,454	99,600	99,650	20,932	16,449	21,388	19,204
93,650	93,700	19,266	14,961	19,722	17,716	96,650	96,700	20,106	15,711	20,562	18,466	99,650	99,700	20,946	16,461	21,402	19,216
93,700	93,750	19,280	14,974	19,736	17,729	96,700	96,750	20,120	15,724	20,576	18,479	99,700	99,750	20,960	16,474	21,416	19,229
93,750	93,800	19,294	14,986	19,750	17,741	96,750	96,800	20,134	15,736	20,590	18,491	99,750	99,800	20,974	16,486	21,430	19,241
93,800	93,850	19,308	14,999	19,764	17,754	96,800	96,850	20,148	15,749	20,604	18,504	99,800	99,850	20,988	16,499	21,444	19,254
93,850	93,900	19,322	15,011	19,778	17,766	96,850	96,900	20,162	15,761	20,618	18,516	99,850	99,900	21,002	16,511	21,458	19,266
93,900	93,950	19,336	15,024	19,792	17,779	96,900	96,950	20,176	15,774	20,632	18,529	99,900	99,950	21,016	16,524	21,472	19,279
93,950	94,000	19,350	15,036	19,806	17,791	96,950	97,000	20,190	15,786	20,646	18,541	99,950	100,000	21,030	16,536	21,486	19,291
<b>94,000</b>						<b>97,000</b>						<b>\$100,000 or over</b> use the Tax Computation Worksheet					
94,000	94,050	19,364	15,049	19,820	17,804	97,000	97,050	20,204	15,799	20,660	18,554						
94,050	94,100	19,378	15,061	19,834	17,816	97,050	97,100	20,218	15,811	20,674	18,566						
94,100	94,150	19,392	15,074	19,848	17,829	97,100	97,150	20,232	15,824	20,688	18,579						
94,150	94,200	19,406	15,086	19,862	17,841	97,150	97,200	20,246	15,836	20,702	18,591						
94,200	94,250	19,420	15,099	19,876	17,854	97,200	97,250	20,260	15,849	20,716	18,604						
94,250	94,300	19,434	15,111	19,890	17,866	97,250	97,300	20,274	15,861	20,730	18,616						
94,300	94,350	19,448	15,124	19,904	17,879	97,300	97,350	20,288	15,874	20,744	18,629						
94,350	94,400	19,462	15,136	19,918	17,891	97,350	97,400	20,302	15,886	20,758	18,641						
94,400	94,450	19,476	15,149	19,932	17,904	97,400	97,450	20,316	15,899	20,772	18,654						
94,450	94,500	19,490	15,161	19,946	17,916	97,450	97,500	20,330	15,911	20,786	18,666						
94,500	94,550	19,504	15,174	19,960	17,929	97,500	97,550	20,344	15,924	20,800	18,679						
94,550	94,600	19,518	15,186	19,974	17,941	97,550	97,600	20,358	15,936	20,814	18,691						
94,600	94,650	19,532	15,199	19,988	17,954	97,600	97,650	20,372	15,949	20,828	18,704						
94,650	94,700	19,546	15,211	20,002	17,966	97,650	97,700	20,386	15,961	20,842	18,716						
94,700	94,750	19,560	15,224	20,016	17,979	97,700	97,750	20,400	15,974	20,856	18,729						
94,750	94,800	19,574	15,236	20,030	17,991	97,750	97,800	20,414	15,986	20,870	18,741						
94,800	94,850	19,588	15,249	20,044	18,004	97,800	97,850	20,428	15,999	20,884	18,754						
94,850	94,900	19,602	15,261	20,058	18,016	97,850	97,900	20,442	16,011	20,898	18,766						
94,900	94,950	19,616	15,274	20,072	18,029	97,900	97,950	20,456	16,024	20,912	18,779						
94,950	95,000	19,630	15,286	20,086	18,041	97,950	98,000	20,470	16,036	20,926	18,791						
<b>95,000</b>						<b>98,000</b>											
95,000	95,050	19,644	15,299	20,100	18,054	98,000	98,050	20,484	16,049	20,940	18,804						
95,050	95,100	19,658	15,311	20,114	18,066	98,050	98,100	20,498	16,061	20,954	18,816						
95,100	95,150	19,672	15,324	20,128	18,079	98,100	98,150	20,512	16,074	20,968	18,829						
95,150	95,200	19,686	15,336	20,142	18,091	98,150	98,200	20,526	16,086	20,982	18,841						
95,200	95,250	19,700	15,349	20,156	18,104	98,200	98,250	20,540	16,099	20,996	18,854						
95,250	95,300	19,714	15,361	20,170	18,116	98,250	98,300	20,554	16,111	21,010	18,866						
95,300	95,350	19,728	15,374	20,184	18,129	98,300	98,350	20,568	16,124	21,024	18,879						
95,350	95,400	19,742	15,386	20,198	18,141	98,350	98,400	20,582	16,136	21,038	18,891						
95,400	95,450	19,756	15,399	20,212	18,154	98,400	98,450	20,596	16,149	21,052	18,904						
95,450	95,500	19,770	15,411	20,226	18,166	98,450	98,500	20,610	16,161	21,066	18,916						
95,500	95,550	19,784	15,424	20,240	18,179	98,500	98,550	20,624	16,174	21,080	18,929						
95,550	95,600	19,798	15,436	20,254	18,191	98,550	98,600	20,638	16,186	21,094	18,941						
95,600	95,650	19,812	15,449	20,268	18,204	98,600	98,650	20,652	16,199	21,108	18,954						
95,650	95,700	19,826	15,461	20,282	18,216	98,650	98,700	20,666	16,211	21,122	18,966						
95,700	95,750	19,840	15,474	20,296	18,229	98,700	98,750	20,680	16,224	21,136	18,979						
95,750	95,800	19,854	15,486	20,310	18,241	98,750	98,800	20,694	16,236	21,150	18,991						
95,800	95,850	19,868	15,499	20,324	18,254	98,800	98,850	20,708	16,249	21,164	19,004						
95,850	95,900	19,882	15,511	20,338	18,266	98,850	98,900	20,722	16,261	21,178	19,016						
95,900	95,950	19,896	15,524	20,352	18,279	98,900	98,950	20,736	16,274	21,192	19,029						
95,950	96,000	19,910	15,536	20,366	18,291	98,950	99,000	20,750	16,286	21,206	19,041						

\* This column must also be used by a qualifying widow(er).

## 2016 Tax Computation Worksheet—Line 44



See the instructions for line 44 to see if you must use the worksheet below to figure your tax.

**Note.** If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

**Section A—**Use if your filing status is **Single**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$190,150	\$	× 28% (0.28)	\$	\$ 6,963.25	\$
Over \$190,150 but not over \$413,350	\$	× 33% (0.33)	\$	\$ 16,470.75	\$
Over \$413,350 but not over \$415,050	\$	× 35% (0.35)	\$	\$ 24,737.75	\$
Over \$415,050	\$	× 39.6% (0.396)	\$	\$ 43,830.05	\$

**Section B—**Use if your filing status is **Married filing jointly** or **Qualifying widow(er)**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$151,900	\$	× 25% (0.25)	\$	\$ 8,457.50	\$
Over \$151,900 but not over \$231,450	\$	× 28% (0.28)	\$	\$ 13,014.50	\$
Over \$231,450 but not over \$413,350	\$	× 33% (0.33)	\$	\$ 24,587.00	\$
Over \$413,350 but not over \$466,950	\$	× 35% (0.35)	\$	\$ 32,854.00	\$
Over \$466,950	\$	× 39.6% (0.396)	\$	\$ 54,333.70	\$

**Section C—**Use if your filing status is **Married filing separately**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$115,725	\$	× 28% (0.28)	\$	\$ 6,507.25	\$
Over \$115,725 but not over \$206,675	\$	× 33% (0.33)	\$	\$ 12,293.50	\$
Over \$206,675 but not over \$233,475	\$	× 35% (0.35)	\$	\$ 16,427.00	\$
Over \$233,475	\$	× 39.6% (0.396)	\$	\$ 27,166.85	\$

**Section D—**Use if your filing status is **Head of household**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$130,150	\$	× 25% (0.25)	\$	\$ 5,702.50	\$
Over \$130,150 but not over \$210,800	\$	× 28% (0.28)	\$	\$ 9,607.00	\$
Over \$210,800 but not over \$413,350	\$	× 33% (0.33)	\$	\$ 20,147.00	\$
Over \$413,350 but not over \$441,000	\$	× 35% (0.35)	\$	\$ 28,414.00	\$
Over \$441,000	\$	× 39.6% (0.396)	\$	\$ 48,700.00	\$

## Testimony before the Alaska House Labor & Commerce Committee On House Bill 36

Matthew Gardner  
Institute on Taxation and Economic Policy

April 1, 2017

Thank you for the opportunity to testify on the changes House Bill 36 would make to Alaska's tax treatment of pass-through income. The taxation of pass-through business entities has been a focal point of state and federal tax reform debates for over a quarter century, with a dual focus on minimizing the role of tax laws in determining the choice of business entity and on ensuring that the income of all business entities is subject to at least a minimal tax. My testimony makes two main points:

1. Alaska is one of a small number of states that do not currently impose either an entity-level tax or a personal income tax on the income generated by pass-through businesses. But Alaska fully taxes the income of traditional C corporations, creating a clear incentive for businesses to structure as pass-throughs to avoid income tax.
2. In the absence of a statewide personal income tax, imposing an entity-level tax on the net income of pass-through businesses, as HB36 would do, is a straightforward approach to leveling the playing field between different types of business entities, while ensuring these businesses help to fund public investments.

### Current Approaches to Taxing Pass-Through Income

Under federal income tax rules, the income of corporations is generally subject to the corporate income tax. Exceptions are made for sole proprietorships, partnerships, S corporations and limited liability companies. These companies are known as "pass-through" entities because their income is taxed directly to the individual owners of the companies, and the companies themselves are not subject to an entity-level federal income tax.

Forty-two states and the District of Columbia levy broad-based personal income taxes, and almost all of these jurisdictions mirror the federal income tax treatment of pass-through entities. That is, owners of pass-through entities in these states typically include their income from these entities in their gross income subject to personal income taxes, and apply the same marginal tax rates to pass-through income that are applicable to salaries, wages, and other forms of personal income.

Four personal-income-tax states have enacted special tax rules that treat pass-through income differently from other forms of personal income. Most notably (and most controversially), Kansas completely excludes pass-through income from its personal income tax (although the wages paid by pass-through businesses are still subject to the state's personal income tax.) Ohio excludes the first \$250,000 of pass-through income from the personal income tax, while fully taxing wages associated with pass-through businesses. Oregon applies the same top tax rate to pass-through and other forms of income, but uses much wider tax brackets for active pass-through income, with the 9.9 percent top rate

only applying over \$5,000,000. South Carolina applies a flat tax rate of 3 percent to certain income of pass-through businesses, while taxing other income (including wages associated with pass-throughs) at a top rate of 7 percent.

Nine states do not levy a broad-based tax on personal income, creating at least the potential for a substantial inequity between the tax treatment of the income of C corporations and the treatment of pass-through businesses. These states are Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington and Wyoming. The nine non-income tax states have taken a variety of approaches to taxing pass-through entities' income:

- Include some pass-through income in corporate income tax base (New Hampshire, Tennessee)
- Impose gross receipts tax on revenues of pass-through (and other) business entities (Nevada, Texas, Washington)
- Exempt all income of pass-through entities (Alaska, Florida, South Dakota, Wyoming)

Alaska is one of four states that generally exempt all income of pass-through entities from tax. But two of these states (South Dakota and Wyoming) don't impose any entity level income tax on traditional C corporations. Only Alaska and Florida fully tax C corporations while fully exempting the income of pass-through businesses.

It is impossible to measure the extent to which the potential state tax reductions associated with pass-through status have encouraged business owners to incorporate as pass-throughs rather than C corporations. State taxes are only one factor driving this decision; other factors, including the regulatory and legal structure governing each form of entity as well as the much higher federal tax rates facing business income both on the personal and corporate tax side, likely play as important a role. Yet it has been widely acknowledged for decades that, absent other constraints, business owners can zero out their Alaska income tax liability simply by organizing as a pass-through rather than a C corporation. As early as 1998, Alaska Deputy Revenue Commissioner Deborah Vogt observed that "[i]n a place that doesn't have a state income tax you'd be an idiot to start up a C corporation."

To the extent business leaders have taken Commissioner Vogt's advice in the last two decades, the most obvious effect on Alaska's economy has been a gradual drain on the yield and fairness of the state's corporate income tax. Tax fairness is an important goal, in part, because obvious violations of the tax fairness principle reduce the public's confidence in the workings of the tax system, in the state government officials who administer the tax system, and the state legislators who are charged with maintaining a modern and effective set of tax laws. And in a fiscally challenging environment, the revenue losses associated with any form of tax avoidance must be made up by higher taxes on the rest of us. But the gap between the tax treatment of pass-throughs and C corporations also threatens the long-term economic growth of the state of Alaska.

Among the basic principles of a sound tax reform is "tax neutrality," which is achieved when individuals and businesses make their investment and other fiscal decisions based on their economic merits, rather than making these decisions for tax reasons. For anyone seeking to maximize state economic job, neutrality should be an important goal: after all, when companies make investments based on tax rules rather than basing their decisions on market forces, they are by definition making investments that are inefficient. While a neutral tax system is virtually impossible to accomplish in the real world, policymakers can take important steps toward this goal by avoiding fiscal policies that provide strong incentives for businesses to act in a certain way for reasons that have little or no economic substance other than tax savings. The substantial difference between Alaska's 9.4 percent top corporate income tax rate and the 0 percent rate available to companies that restructure as non-C corporations appears to be a clear example in which equalizing these two tax rates might achieve efficiency gains for the Alaska economy.

## **Impact of House Bill 36**

House Bill 36 would take a step toward equalizing the Alaska income tax treatment of C corporations and pass-through entities, by imposing an entity level tax on the income of sole proprietorships, partnerships, limited liability corporations and S corporations. The bill would impose a graduated tax, with a zero tax rate on the first \$250,000 of taxable income for each entity, and tax rates gradually increasing to 9.4 percent on taxable income exceeding \$1 million. By comparison, traditional C corporations pay a zero percent tax rate only on the first \$25,000 of taxable

income, and pay the 9.4 percent marginal tax rate on taxable income exceeding \$222,000. By these measures, the proposed tax brackets for pass-through businesses would likely exempt proportionally more businesses from tax than the brackets applicable to C corporations, and would likely result in lower effective tax rates across the board on pass-through businesses than those facing C corporations.

By equalizing the top marginal rate on pass-through and C corporations, HB 36 would dramatically reduce the incentive for new Alaska businesses to choose their form of entity, and for existing businesses to restructure their legal form, for no reason other than tax avoidance. The bill would also raise needed revenues to help balance the state's budget going forward. And, importantly, the bill would end a clear inequity in the tax system that allows adept tax planners to pay far less taxes than equally situated competitors that have not reorganized for tax purposes.

Thank you for the opportunity to testify.